



## Schedule 6 Duties

Printed Date: 30-04-2021  
Effective Date: 01-07-2021

### Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description  | Extent of Drawback |
|------------------------------------|-------------|--|--------------------|
| <b>Schedule 6 Part 1 A Rebates</b> |             |  |                    |
| 618.01 01.00 58                    | 6180100     | TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19  | FULL DUTY          |
| 618.02 01.00 57                    | 6180200     | TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19  | FULL DUTY          |
| 618.03 01.00 51                    | 6180300     | TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19, FOR USE IN THE MANUFACTURE OF TRADITIONAL AFRICAN BEER SPECIFIED IN ITEM 104.10.10 OR 104.17.05 IN SECTION A OF PART 2 OF SCHEDULENO. 1 | FULL DUTY          |



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| <b>Schedule 6 Part 1 B Rebates</b> |             |  |                    |
| 619.01 01.00 73                    | 6190100     | BEER MADE FROM MALT  | FULL DUTY          |
| 619.01 01.01 76                    | 1041010     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.01 02.00 78                    | 6190100     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.01 02.01 79                    | 1041020     | BEER MADE FROM MALT, OTHER   | FULL DUTY          |
| 619.01 03.00 56                    | 6190100     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.01 03.01 77                    | 1041705     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.02 01.00 75                    | 6190200     | BEER MADE FROM MALT  | FULL DUTY          |
| 619.02 01.01 78                    | 1041010     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.02 02.00 79                    | 6190200     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.02 02.01 70                    | 1041020     | BEER MADE FROM MALT, OTHER   | FULL DUTY          |
| 619.02 03.00 58                    | 6190200     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.02 03.01 79                    | 1041705     | TRADITIONAL AFRICAN BEER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 22 (EXCLUDING BEER MADE FROM TRADITIONAL AFRICAN BEER POWDER AS DEFINED IN ADDITIONAL NOTE 1 TO CHAPTER 19)  | FULL DUTY          |
| 619.03 01.01 78                    | 1041020     | BEER MADE FROM MALT WHICH, HAS BEEN REMOVED FROM ANY CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE AFTER ENTRY OR DEEMED ENTRY FOR HOME CONSUMPTION AND PAYMENT OF DUTY, HAS BEEN FOUND TO BE OFF-SPECIFICATION OR HAS BECOME CONTAMINATED OR HAS UNDERGONE POST-MANUFACTURING DETERIORATION AND IS RETURNED TO A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE FOR DESTRUCTION, SUBJECT TO THE PROVISIONS OF NOTE 3 TO THIS SECTION | FULL DUTY          |
| 619.04 01.01 74                    | 1041020     | Beer made from malt, other, used in the manufacture of other fermented beverages, unfortified, of item 104.17.15   | FULL DUTY          |
| 619.05 01.01 71                    | 1041020     | Beer made from malt, other, used in the manufacture of mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, of item 104.17.22  | FULL DUTY          |
| 619.06 01.01 73                    | 1041020     | Beer made from malt, other, used in the manufacture of spirits, of item 104.20   | FULL DUTY          |

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|------------------------------------|-------------|---|--------------------|
| <b>Schedule 6 Part 1 C Rebates</b> |             |   |                    |
| 620.01 01.00 58                    | 6200100     | WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING 20.09); VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES                 | FULL DUTY          |
| 620.01 01.01 77                    | 1041501     | Sparkling wine  | FULL DUTY          |
| 620.01 02.00 52                    | 6200100     | OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED | FULL DUTY          |
| 620.01 02.01 75                    | 1041503     | 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 03.01 71                    | 1041504     | In containers holding 2li or less: Unfortified wine: Other  | FULL DUTY          |
| 620.01 04.01 78                    | 1041505     | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.  | FULL DUTY          |
| 620.01 05.01 74                    | 1041506     | Fortified wine: Other   | FULL DUTY          |
| 620.02 01.01 76                    | 1041601     | SPARKLING   | FULL DUTY          |
| 620.02 02.01 74                    | 1041603     | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.   | FULL DUTY          |
| 620.02 03.01 70                    | 1041604     | Unfortified: Other  | FULL DUTY          |
| 620.02 04.01 77                    | 1041605     | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.  | FULL DUTY          |
| 620.02 05.01 73                    | 1041606     | Fortified: Other  | FULL DUTY          |
| 620.02 06.01 73                    | 1041609     | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.   | FULL DUTY          |
| 620.02 07.01 73                    | 1041610     | Other: Unfortified: Other   | FULL DUTY          |
| 620.02 08.01 76                    | 1041611     | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.  | FULL DUTY          |
| 620.02 09.01 72                    | 1041612     | Fortified: Other  | FULL DUTY          |
| 620.03 01.00 51                    | 6200300     | WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST (EXCLUDING THAT OF HEADING 20.09); VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES                 | FULL DUTY          |
| 620.03 01.01 79                    | 1041703     | Sparkling fruit beverages and sparkling mead  | FULL DUTY          |
| 620.03 02.00 56                    | 6200300     | OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE SPECIFIED OR INCLUDED | FULL DUTY          |
| 620.03 02.01 77                    | 1041705     | Traditional African beer as defined in Additional Note 1 to Chapter 22  | FULL DUTY          |



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|------------------------------------|-------------|--|--------------------|
| <b>Schedule 6 Part 1 C Rebates</b> |             |  |                    |
| 620.03 10.01 71                    | 1041715     | 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          |
| 620.03 11.01 76                    | 1041716     | 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          |
| 620.03 12.01 72                    | 1041717     | Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.   | FULL DUTY          |
| 620.03 13.01 74                    | 1041721     | Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.        | FULL DUTY          |
| 620.03 14.01 70                    | 1041722     | Other mixtures of fermented fruit 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          |
| 620.03 15.01 70                    | 1041725     | Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.   | FULL DUTY          |
| 620.03 16.01 73                    | 1041790     | Other  | FULL DUTY          |
| 620.04 01.01 72                    | 1041501     | Sparkling wine   | FULL DUTY          |
| 620.04 02.01 70                    | 1041503     | 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 03.01 77                    | 1041504     | In containers holding 2li or less: Unfortified wine: Other   | FULL DUTY          |
| 620.04 04.01 73                    | 1041505     | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.   | FULL DUTY          |
| 620.04 05.01 78                    | 1041506     | Fortified wine: Other  | FULL DUTY          |
| 620.05 01.00 55                    | 6200500     | SPARKLING WINE OF ITEM 104.15.02   | FULL DUTY          |
| 620.05 01.01 71                    | 1041601     | SPARKLING  | FULL DUTY          |
| 620.05 02.00 59                    | 6200500     | FORTIFIED WINE IF ITEM 104.15.06   | FULL DUTY          |
| 620.05 02.01 71                    | 1041603     | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.  | FULL DUTY          |
| 620.05 03.00 54                    | 6200500     | MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES OF ITEM 104.17.22  | FULL DUTY          |
| 620.05 03.01 76                    | 1041604     | Unfortified: Other   | FULL DUTY          |
| 620.05 04.00 59                    | 6200500     | SPIRITS OF ITEM 104.20   | FULL DUTY          |
| 620.05 04.01 72                    | 1041605     | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.   | FULL DUTY          |

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| <b>Schedule 6 Part 1 C Rebates</b> |             |   |                    |
| 620.05 05.01 79                    | 1041606     | Fortified: Other  | FULL DUTY          |
| 620.05 06.01 79                    | 1041609     | With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.   | FULL DUTY          |
| 620.05 07.01 75                    | 1041610     | Unfortified: Other  | FULL DUTY          |
| 620.05 08.01 71                    | 1041611     | With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.  | FULL DUTY          |
| 620.05 09.01 78                    | 1041612     | Fortified: Other  | FULL DUTY          |
| 620.06 01.00 57                    | 6200600     | FERMENTED BEVERAGES, FORTIFIED, OF ITEM 104.17.17   | FULL DUTY          |
| 620.06 01.01 74                    | 1041703     | Sparkling fruit beverages and sparkling mead  | FULL DUTY          |
| 620.06 02.00 51                    | 6200600     | MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES OF ITEM 104.17.22   | FULL DUTY          |
| 620.06 02.01 72                    | 1041705     | Traditional African beer as defined in Additional Note 1 to Chapter 22  | FULL DUTY          |
| 620.06 03.00 56                    | 6200600     | OTHER FERMENTED BEVERAGES OF ITEM 104.17.90   | FULL DUTY          |
| 620.06 04.00 50                    | 6200600     | SPIRITS OF ITEM 104.20  | FULL DUTY          |
| 620.06 10.01 75                    | 1041715     | 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          |
| 620.06 11.01 71                    | 1041716     | 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          |
| 620.06 12.01 78                    | 1041717     | Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.  | FULL DUTY          |
| 620.06 13.01 70                    | 1041721     | Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.         | FULL DUTY          |
| 620.06 14.01 76                    | 1041722     | Other mixtures of fermented fruit 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          |
| 620.06 15.01 76                    | 1041725     | Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.  | FULL DUTY          |
| 620.06 16.01 79                    | 1041790     | Other   | FULL DUTY          |
| 620.07 01.00 59                    | 6200700     | FORTIFIED OR UNFORTIFIED WINE ENTERED FOR USE IN THE MANUFACTURE OF VINEGAR BY A PROCESS OF ACETIC FERMENTATION   | FULL DUTY          |
| 620.07 02.00 77                    | 6200700     | FORTIFIED WINE ENTERED FOR USE IN THE PRESERVATION OR SWEETENING OF UNFORTIFIED WINE  | FULL DUTY          |



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| <b>Schedule 6 Part 1 C Rebates</b> |             |  |                    |
| 620.07 03.00 58                    | 6200700     | OTHER FERMENTED BEVERAGES FOR USE IN THE MANUFACTURE OF VINEGAR BY A PROCESS OF ACETIC FERMENTATION  | FULL DUTY          |
| 620.08 01.01 71                    | 1041609     | Sparkling wine of item 104.16.01   | FULL DUTY          |
| 620.08 01.02 79                    | 1041609     | Fortified wine of items 104.16.05 and 104.16.06  | FULL DUTY          |
| 620.08 01.03 76                    | 1041609     | Other fermented fruit beverages, unfortified of item 104.17.16   | FULL DUTY          |
| 620.08 01.04 73                    | 1041609     | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25   | FULL DUTY          |
| 620.08 01.05 70                    | 1041609     | 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          |
| 620.08 01.06 78                    | 1041609     | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28   | FULL DUTY          |
| 620.08 01.07 75                    | 1041609     | 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          |
| 620.08 02.01 78                    | 1041610     | Sparkling wine of item 104.16.01   | FULL DUTY          |
| 620.08 02.02 75                    | 1041610     | Fortified wine of items 104.16.05 and 104.16.06  | FULL DUTY          |
| 620.08 02.03 72                    | 1041610     | Other fermented fruit beverages, unfortified of item 104.17.16   | FULL DUTY          |
| 620.08 02.04 70                    | 1041610     | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25   | FULL DUTY          |
| 620.08 02.05 77                    | 1041610     | 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          |
| 620.08 02.06 74                    | 1041610     | Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28   | FULL DUTY          |
| 620.10 01.01 71                    | 1041725     | Sparkling fruit beverages and sparkling mead of item 104.17.03   | FULL DUTY          |
| 620.10 01.01 73                    | 1041715     | Sparkling fruit beverages and sparkling mead of item 104.17.03   | FULL DUTY          |
| 620.10 01.01 74                    | 1041721     | Sparkling fruit beverages and sparkling mead of item 104.17.03   | FULL DUTY          |
| 620.10 01.01 76                    | 1041722     | Sparkling fruit beverages and sparkling mead of item 104.17.03   | FULL DUTY          |
| 620.10 01.01 77                    | 1041717     | Sparkling fruit beverages and sparkling mead of item 104.17.03   | FULL DUTY          |
| 620.10 01.01 79                    | 1041707     | Sparkling fruit beverages and sparkling mead of item 104.17.03   | FULL DUTY          |
| 620.10 01.02 70                    | 1041715     | Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21 | FULL DUTY          |
| 620.10 01.02 71                    | 1041721     | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25   | FULL DUTY          |

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| <b>Schedule 6 Part 1 C Rebates</b> |             |   |                    |
| 620.10 01.02 73                    | 1041722     | Sparkling fruit beverages and sparkling mead of item 104.17.03  | FULL DUTY          |
| 620.10 01.02 74                    | 1041717     | 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          |
| 620.10 01.02 76                    | 1041707     | Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16           | FULL DUTY          |
| 620.10 01.03 71                    | 1041717     | Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25  | FULL DUTY          |
| 620.10 01.03 78                    | 1041715     | Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25   | FULL DUTY          |
| 620.10 01.04 75                    | 1041715     | Spirits of item 104.21.01 (excluding fermented ethyl alcohol)   | FULL DUTY          |
| 620.10 01.05 72                    | 1041715     | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28  | FULL DUTY          |
| 620.10 01.06 72                    | 1041715     | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17                             | FULL DUTY          |
| 620.10 02.01 72                    | 1041716     | Sparkling fruit beverages and sparkling mead of item 104.17.03  | FULL DUTY          |
| 620.10 02.02 77                    | 1041716     | Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21 | FULL DUTY          |
| 620.10 02.03 74                    | 1041716     | Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25  | FULL DUTY          |
| 620.10 02.04 71                    | 1041716     | Spirits of item 104.21.01 (excluding fermented ethyl alcohol)   | FULL DUTY          |
| 620.10 02.05 79                    | 1041716     | Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28  | FULL DUTY          |
| 620.10 02.06 76                    | 1041716     | Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17                             | FULL DUTY          |
| 620.15 01.01 72                    | 1041715     | Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5per cent by volume but not exceeding 15 per cent by vol.                  | FULL DUTY          |
| 620.15 01.01 78                    | 1041707     | Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume  | FULL DUTY          |
| 620.15 02.01 79                    | 1041716     | Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol.               | FULL DUTY          |
| 620.17 01.01 76                    | 1041717     | Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 percent by volume but not exceeding 23 per cent by vol.                     | FULL DUTY          |
| 620.17 02.01 71                    | 1041721     | Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.         | FULL DUTY          |



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|------------------------------------|-------------|--|---------------------------------------|
| <b>Schedule 6 Part 1 D Rebates</b> |             |  |                                       |
| 621.02 01.00 57                    | 6210200     | SPIRITUOUS BEVERAGES   | FULL DUTY                             |
| 621.02 01.01 78                    | 1042301     | Spirits obtained by distilling grape wine or grape marc, in containers holding 2 li or less  | FULL DUTY                             |
| 621.03 01.01 75                    | 1042301     | In container holding 2 li or less  | FULL DUTY                             |
| 621.03 02.01 73                    | 1042103     | Ethyl alcohol and other spirits, denatured, of any strength  | FULL DUTY                             |
| 621.04 01.00 50                    | 6210400     | SPIRITS, OR SPIRITS USED IN THE MANUFACTURE OF SPIRITUOUS BEVERAGES EXPORTED UNDER THIS ITEM   | FULL DUTY                             |
| 621.05 01.01 79                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher   | FULL DUTY                             |
| 621.05 02.01 77                    | 1042103     | Ethyl alcohol and other spirits, denatured, or any strength  | FULL DUTY                             |
| 621.06 01.00 54                    | 6210600     | SPIRITS ENTERED FOR MIXING WITH PETROL IN A CUSTOMS AND EXCISE WAREHOUSE APPROVED FOR THIS PURPOSE BY THE COMMISSIONER   | FULL DUTY                             |
| 621.06 02.00 59                    | 6210600     | SPIRITS ENTERED FOR USE IN THE MANUFACTURE OF FERMENTED BEVERAGES, FORTIFIED, OR FOR USE IN THE TOPPING OR PRESERVATION OF FERMENTED BEVERAGES, UNFORTIFIED  | FULL DUTY                             |
| 621.06 03.00 53                    | 6210600     | SPIRITS MANUFACTURED IN THE REPUBLIC BY THE DISTILLATION OF VEGETABLE PRODUCTS AND DENATURED FOR USE AS FUEL IN INTERNAL COMBUSTION PISTON ENGINES   | FULL DUTY                             |
| 621.08 01.00 58                    | 6210800     | UNDENATURED SPIRITS  | FULL DUTY                             |
| 621.08 01.01 74                    | 1042101     | Undenatured spirits  | FULL DUTY                             |
| 621.08 02.00 52                    | 6210800     | PARTIALLY DENATURED SPIRITS  | FULL DUTY                             |
| 621.08 02.01 72                    | 1042103     | Partially denatured spirits  | FULL DUTY                             |
| 621.08 02.02 79                    | 1042103     | Fully denatured spirits  | FULL DUTY                             |
| 621.08 03.00 57                    | 6210800     | FULLY DENATURED SPIRITS  | FULL DUTY                             |
| 621.09 01.01 79                    | 1042103     | Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured  | FULL DUTY                             |
| 621.10 01.00 51                    | 6211000     | SPIRITS ENTERED OR DEEMED TO HAVE BEEN ENTERED FOR HOME CONSUMPTION AND PAYMENT OF DUTY AS CONTEMPLATED IN SECTION 19A AND ITS RULES WHICH WOULD HAVE BEEN EXPORTED BY THE LICENSEE OF A MANUFACTURING WAREHOUSE (VMS) FROM STOCKS OWNED AND STORED BY SUCH LICENSEE ON PREMISES OUTSIDE SUCH WAREHOUSE, SUBJECT TO COMPLIANCE WITH NOTE 8 TO THIS SECTION | AS PROVIDED IN NOTE 8 TO THIS SECTION |
| 621.10 01.01 78                    | 1042101     | Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher  | FULL DUTY                             |
| 621.11 01.01 77                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher   | FULL DUTY                             |





# Schedule 6 Duties

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## Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description   | Extent of Drawback                    |
|------------------------------------|-------------|---|---------------------------------------|
| <b>Schedule 6 Part 1 D Rebates</b> |             |   |                                       |
| 621.13 01.01 73                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, obtained by distilling grape wine or grape marc | FULL DUTY                             |
| 621.13 02.01 76                    | 1042303     | Spirits obtained by distilling grape wine or grape marc   | FULL DUTY                             |
| 621.14 01.01 75                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher  | FULL DUTY                             |
| 621.14 03.01 77                    | 1042311     | Other spirits obtained by distilling fermented sugarcane products   | FULL DUTY                             |
| 621.14 04.01 72                    | 1042328     | Other   | FULL DUTY                             |
| 621.15 01.01 77                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher  | FULL DUTY                             |
| 621.15 02.01 71                    | 1042304     | Spirits obtained by distilling grape, wine or grape marc  | FULL DUTY                             |
| 621.15 03.01 79                    | 1042311     | Other spirits obtained by distilling fermented sugarcane products   | FULL DUTY                             |
| 621.15 04.01 74                    | 1042328     | Other   | FULL DUTY                             |
| 621.16 01.01 79                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher  | AS PROVIDED IN NOTE 8 TO THIS SECTION |
| 621.16 03.01 72                    | 1042301     | In containers holding 2 li or less  | AS PROVIDED IN NOTE 8 TO THIS SECTION |
| 621.17 01.01 74                    | 1042328     | Other   | FULL DUTY                             |
| 621.18 01.01 72                    | 1042101     | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher  | FULL DUTY                             |
| 621.19 02.01 71                    | 1042311     | Other   | FULL DUTY                             |
| 621.21 01.01 72                    | 1042301     | In containers holding 2 li or less  | FULL DUTY                             |



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Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description   | Extent of Drawback |
|------------------------------------|-------------|---|--------------------|
| <b>Schedule 6 Part 1 E Rebates</b> |             |   |                    |
| 622.05 01.00 59                    | 6220500     | MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS  | FULL DUTY          |
| 622.05 01.01 79                    | 1043003     | Cigars, cheroots and cigarillos, containing tobacco   | FULL DUTY          |
| 622.05 02.01 70                    | 1043007     | CIGARETTES CONTAINING TOBACCO   | FULL DUTY          |
| 622.05 03.01 72                    | 1043011     | CIGARS, CHEROOTS AND CIGARILLOS OF TOBACCO SUBSTITUTES  | FULL DUTY          |
| 622.05 04.01 74                    | 1043015     | CIGARETTES OF TOBACCO SUBSTITUTES   | FULL DUTY          |
| 622.07 01.00 53                    | 6220700     | MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS  | FULL DUTY          |
| 622.07 01.01 75                    | 1043501     | Water pipe tobacco specified in Subheading Note 1 to Chapter 24                                   | FULL DUTY          |
| 622.07 02.01 71                    | 1043502     | PIPE TOBACCO, IN IMMEDIATE PACKINGS OF A CONTENT OF LESS THAN 5 KG                                | FULL DUTY          |
| 622.07 03.01 78                    | 1043503     | Other pipe tobacco  | FULL DUTY          |
| 622.07 04.01 76                    | 1043505     | Cigarette tobacco   | FULL DUTY          |
| 622.07 05.01 72                    | 1043506     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | FULL DUTY          |
| 622.07 06.01 70                    | 1043508     | Other   | FULL DUTY          |
| 622.07 07.01 79                    | 1043510     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | FULL DUTY          |
| 622.07 08.01 77                    | 1043512     | Other   | FULL DUTY          |
| 622.07 09.01 75                    | 1043514     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | FULL DUTY          |
| 622.07 10.01 77                    | 1043515     | Other cigarette tobacco substitutes   | FULL DUTY          |
| 622.07 11.01 78                    | 1043517     | Other pipe tobacco substitutes  | FULL DUTY          |
| 622.07 12.01 76                    | 1043519     | Other   | FULL DUTY          |
| 622.10 01.00 59                    | 6221000     | MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS  | FULL DUTY          |
| 622.10 01.01 78                    | 1043003     | Cigars, cheroots and cigarillos, containing tobacco   | FULL DUTY          |
| 622.10 02.01 72                    | 1043007     | Cigarettes containing tobacco   | FULL DUTY          |
| 622.10 03.01 71                    | 1043011     | CIGARS, CHEROOTS AND CIGARILLOS OF TOBACCO SUBSTITUTES  | FULL DUTY          |
| 622.10 04.01 73                    | 1043015     | CIGARETTES OF TOBACCO SUBSTITUTES   | FULL DUTY          |
| 622.12 01.00 52                    | 6221200     | MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS  | FULL DUTY          |

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# Schedule 6 Duties

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## Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description  | Extent of Drawback                    |
|------------------------------------|-------------|--|---------------------------------------|
| <b>Schedule 6 Part 1 E Rebates</b> |             |  |                                       |
| 622.12 01.01 74                    | 1043501     | Water pipe tobacco specified in Subheading Note 1 to Chapter 24  | FULL DUTY                             |
| 622.12 02.01 70                    | 1043502     | Pipe tobacco, in immediate packings of a content of less than 5 kg   | FULL DUTY                             |
| 622.12 03.01 77                    | 1043503     | Other pipe tobacco   | FULL DUTY                             |
| 622.12 04.01 75                    | 1043505     | Cigarette tobacco  | FULL DUTY                             |
| 622.12 05.01 71                    | 1043506     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks  | FULL DUTY                             |
| 622.12 06.01 76                    | 1043508     | Other  | FULL DUTY                             |
| 622.12 07.01 78                    | 1043510     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks  | FULL DUTY                             |
| 622.12 08.01 76                    | 1043512     | Other  | FULL DUTY                             |
| 622.12 09.01 74                    | 1043514     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks  | FULL DUTY                             |
| 622.12 10.01 79                    | 1043515     | Other cigarette tobacco substitutes  | FULL DUTY                             |
| 622.12 11.01 77                    | 1043517     | Other pipe tobacco substitutes   | FULL DUTY                             |
| 622.12 12.01 75                    | 1043519     | Other  | FULL DUTY                             |
| 622.15 01.00 58                    | 6221500     | CIGARETTE TOBACCO AND PIPE TOBACCO ENTERED FOR USE IN THE MANUFACTURE OF CIGARS (104.30.10)  | FULL DUTY                             |
| 622.15 01.01 72                    | 1043501     | Water pipe tobacco specified in Subheading Note 1 to Chapter 24  | FULL DUTY                             |
| 622.15 02.00 52                    | 6221500     | CIGARETTE TOBACCO ENTERED FOR USE IN THE MANUFACTURE OF CIGARETTES (104.30.20)   | FULL DUTY                             |
| 622.15 02.01 76                    | 1043502     | Pipe tobacco, in immediate packings of a content of less than 5 kg   | FULL DUTY                             |
| 622.15 03.01 72                    | 1043503     | Other pipe tobacco   | FULL DUTY                             |
| 622.15 04.01 70                    | 1043505     | Cigarette tobacco  | FULL DUTY                             |
| 622.20 01.00 06                    | 6222000     | EXCISABLE TOBACCO AND TOBACCO SUBSTITUTE PRODUCTS SPECIFIED IN ITEMS 104.30 AND 104.35 OF SECTION A OF PART 2 OF SCHEDULE NO. 1, WHICH, AFTER ENTRY OR DEEMED ENTRY FOR HOME CONSUMPTION AND PAYMENT OF DUTY AND REMOVAL FROM ANY CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE, ARE FOUND TO BE OFF-SPECIFICATION OR HAVE BECOME CONTAMINATED OR HAVE UNDERGONE POST-MANUFACTURING DETERIORATION AND ARE RETURNED TO A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE FOR REPROCESSING OR DESTRUCTION, SUBJECT TO COMPLIANCE WITH NO | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.21 01.01 78                    | 1043003     | Cigars, cheroots and cigarillos, containing tobacco  | AS PROVIDED IN NOTE 4 TO THIS SECTION |



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| Drawback Item                      | Tariff Code | Description   | Extent of Drawback                    |
|------------------------------------|-------------|---|---------------------------------------|
| <b>Schedule 6 Part 1 E Rebates</b> |             |   |                                       |
| 622.21 02.01 71                    | 1043007     | CIGARETTES CONTAINING TOBACCO   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.21 03.01 71                    | 1043011     | CIGARS, CHEROOTS AND CIGARILLOS OF TOBACCO SUBSTITUTES  | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.21 04.01 73                    | 1043015     | CIGARETTES OF TOBACCO SUBSTITUTES   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 01.01 72                    | 1043501     | Water pipe tobacco specified in Subheading Note 1 to Chapter 24                                   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 02.01 79                    | 1043502     | Pipe tobacco, in immediate packings of a content of less than 5 kg                                | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 03.01 75                    | 1043503     | Other pipe tobacco  | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 04.01 73                    | 1043505     | Cigarette tobacco   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 05.01 78                    | 1043506     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 06.01 78                    | 1043508     | Other   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 07.01 76                    | 1043510     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 08.01 74                    | 1043512     | Other   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 09.01 72                    | 1043514     | Products intended for inhalation without combustion, put up for retail sale in the form of sticks | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 10.01 77                    | 1043515     | Other cigarette tobacco substitutes   | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 11.01 75                    | 1043517     | Other pipe tobacco substitutes  | AS PROVIDED IN NOTE 4 TO THIS SECTION |
| 622.22 12.01 73                    | 1043519     | Other   | AS PROVIDED IN NOTE 4 TO THIS SECTION |



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## Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description  | Extent of Drawback   |
|------------------------------------|-------------|--|--|
| <b>Schedule 6 Part 1 F Rebates</b> |             |  |  |
| 623.01 01.00 09                    | 6230100     | PETROLEUM OILS AND BIODIESEL FOR USE BY THE PRESIDENT                                | FULL DUTY  |
| 623.01 01.01 70                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27                             | FULL DUTY  |
| 623.01 02.00 03                    | 6230100     | PETROLEUM OILS AND BIODIESEL FOR USE BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: FOREIGN AFFAIRS    |
| 623.01 02.01 70                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27                    | FULL DUTY  |
| 623.01 03.01 77                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38                           | FULL DUTY  |
| 623.01 04.01 73                    | 1082050     | Other biodiesel  | FULL DUTY  |
| 623.02 01.01 72                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27                             | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.02 02.01 72                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27                    | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.02 03.01 79                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38                           | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.02 04.01 71                    | 1082050     | Other biodiesel  | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.03 01.00 02                    | 6230300     | PETROLEUM OILS AND BIODIESEL FOR THE PURPOSE SPECIFIED IN NOTE 2 TO THIS SECTION     | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: FOREIGN AFFAIRS    |
| 623.03 01.01 74                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27                             | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.03 02.01 74                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27                    | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |



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| Drawback Item                      | Tariff Code | Description   | Extent of Drawback   |
|------------------------------------|-------------|---|--|
| <b>Schedule 6 Part 1 F Rebates</b> |             |   |  |
| 623.03 03.01 70                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.03 04.01 73                    | 1082050     | Other biodiesel   | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTE |
| 623.05 01.00 06                    | 6230500     | PETROLEUM OILS AND BIODIESEL FOR EXPORT   | FULL DUTY  |
| 623.05 01.01 78                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27  | FULL DUTY  |
| 623.05 02.00 00                    | 6230500     | DISTILLATE FUEL AND BIODIESEL FOR THE PURPOSE SPECIFIED IN NOTE 4 TO THIS SECTION   | FULL DUTY  |
| 623.05 02.01 74                    | 1051015     | ILLUMINATING KEROSENE, AS DEFINED IN ADDITIONAL NOTE 1(F) TO CHAPTER 27, UNMARKED   | FULL DUTY  |
| 623.05 03.01 72                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27   | FULL DUTY  |
| 623.05 04.01 74                    | 1051021     | SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER 27, UNMARKED   | FULL DUTY  |
| 623.05 05.01 73                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | FULL DUTY  |
| 623.05 06.01 76                    | 1082050     | Other biodiesel   | FULL DUTY  |
| 623.06 01.01 75                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27   | FULL DUTY  |
| 623.06 02.01 71                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | FULL DUTY  |
| 623.06 03.01 74                    | 1082050     | Other biodiesel   | FULL DUTY  |
| 623.07 01.00 50                    | 6230700     | PETROL OBTAINED FROM MIXING OF SPIRITS MANUFACTURED IN THE REPUBLIC BY THE DISTILLATION OF COAL AND CONTAINING, BY VOLUME, 10 PER CENT OR MORE OF THE ALCOHOLS SPECIFIED IN HEADING 29.05 OF SCHEDULE NO. 1 WITH PETROL, IN A WAREHOUSE APPROVED FOR THIS PURPOSE BY THE COMMISSIONER   | 1.209C PER LITRE SPIRITS IN THE MIXTURE                                |
| 623.07 01.01 71                    | 1051003     | PETROL OBTAINED FROM MIXING OF SPIRITS MANUFACTURED IN THE REPUBLIC BY THE DISTILLATION OF COAL AND CONTAINING, BY VOLUME, 10 PER CENT OR MORE OF THE ALCOHOLS SPECIFIED IN HEADING 29.05 OF SCHEDULE NO. 1 WITH PETROL, IN A WAREHOUSE APPROVED FOR THIS PURPOSE BY THE COMMISSIONER   | 1,209C/LI SPIRITS IN THE MIXTURE                                       |
| 623.07 02.00 55                    | 6230700     | PETROL OBTAINED FROM THE MIXING OF SPIRITS MANUFACTURED IN THE REPUBLIC (EXCLUDING SPIRITS MANUFACTURED IN THE REPUBLIC BY THE DISTILLATION OF COAL AND CONTAINING, BY VOLUME, 10 PER CENT OR MORE OF THE ALCOHOLS SPECIFIED IN TARIFF HEADING 29.05 OF SCHEDULE NO. 1) WITH PETROL, IN A WAREHOUSE APPROVED FOR THIS PURPOSE BY THE COMMISSIONER | 1.409C PER LITRE SPIRITS IN THE MIXTURE                                |



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| Drawback Item                      | Tariff Code | Description  | Extent of Drawback               |
|------------------------------------|-------------|--|----------------------------------|
| <b>Schedule 6 Part 1 F Rebates</b> |             |  |                                  |
| 623.08 01.01 73                    | 1051003     | PETROL OBTAINED FROM THE MIXING OF SPIRITS MANUFACTURED IN THE REPUBLIC (EXCLUDING SPIRITS MANUFACTURED IN THE REPUBLIC BY THE DISTILLATION OF COAL AND CONTAINING, BY VOLUME, 10 PER CENT OR MORE OF THE ALCOHOLS SPECIFIED IN TARIFF HEADING 29.05 OF SCHEDULE NO. 1) WITH PETROL, IN A WAREHOUSE APPROVED FOR THIS PURPOSE BY THE COMMISSIONER  | 1,409C/LI SPIRITS IN THE MIXTURE |
| 623.09 01.00 03                    | 6230900     | IN THE MANUFACTURE OF LUBRICATING GREASE   | FULL DUTY                        |
| 623.09 01.01 70                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27  | FULL DUTY                        |
| 623.09 02.00 08                    | 6230900     | IN THE MANUFACTURE OF DISINFECTANTS, INSECTICIDES, FUNGICIDES, WEED KILLERS, ANTI-SPROUTING PRODUCTS, RAT POISONS AND SIMILAR PRODUCTS (INCLUDING FLY PAPERS)  | FULL DUTY                        |
| 623.09 02.01 77                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38   | FULL DUTY                        |
| 623.09 03.00 02                    | 6230900     | AS RAW MATERIAL (REACTOR AND TANGENTIAL OIL) IN THE MANUFACTURE OF OIL-FURNACE CARBON BLACK  | FULL DUTY                        |
| 623.09 03.01 77                    | 1082050     | Other biodiesel  | FULL DUTY                        |
| 623.09 04.00 07                    | 6230900     | IN THE CALCINATIONS OF REFRACTORY CLAY   | FULL DUTY                        |
| 623.09 05.00 01                    | 6230900     | IN THE MANUFACTURE OF PRODUCTS NOT ELSEWHERE SPECIFIED IN THIS ITEM (EXCLUDING THE MANUFACTURE OF FUEL)  | FULL DUTY                        |
| 623.10 01.01 72                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27  | FULL DUTY                        |
| 623.10 02.01 79                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38   | FULL DUTY                        |
| 623.10 03.01 71                    | 1082050     | Other biodiesel  | FULL DUTY                        |
| 623.11 01.00 58                    | 6231100     | PETROL SUPPLIED TO ANY PERSON ENTITLED TO THE PRIVILEGES PROVIDED FOR IN ITEM 460.23 OF SCHEDULE NO. 4, SUBJECT TO THE PROVISIONS OF THE SAID ITEM   | FULL DUTY                        |
| 623.11 01.01 74                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27  | FULL DUTY                        |
| 623.11 02.00 52                    | 6231100     | SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER 27, ENTERED FOR THE PURPOSES OF THIS REBATE ITEM IN SUCH QUANTITIES, FOR SUCH PURPOSES AND UNDER SUCH CONDITIONS AS THE COMMISSIONER MAY ALLOW BY SPECIFIC PERMIT   | FULL DUTY                        |
| 623.11 02.01 70                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38   | FULL DUTY                        |
| 623.11 03.00 06                    | 6231100     | PETROLEUM AND OTHER GOODS LIABLE TO EXCISE DUTY AS SPECIFIED IN ITEM 105.10 AND BIODIESEL LIABLE TO EXCISE DUTY AS SPECIFIED IN ITEM 106.20 OF SECTION A OF PART 2 OF SCHEDULE NO. 1 WHICH, AFTER ENTRY OR DEEMED ENTRY FOR HOME CONSUMPTION AND PAYMENT OF DUTY AS CONTEMPLATED IN SECTION 19A AND ITS RULES AND REMOVAL FROM ANY CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE BY THE LICENSEE OF SUCH WAREHOUSE, ARE FOUND TO BE OFF SPECIFICATION OR HAVE BECOME CONTAMINATED AND ARE RETURNED TO SUCH WAREHOUSE FOR REPROCESSING | AS PROVIDED IN THE NOTES HERETO  |
| 623.11 03.01 73                    | 1082050     | Other biodiesel  | FULL DUTY                        |

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| Drawback Item                      | Tariff Code | Description  | Extent of Drawback              |
|------------------------------------|-------------|--|---------------------------------|
| <b>Schedule 6 Part 1 F Rebates</b> |             |  |                                 |
| 623.11 04.00 00                    | 6231100     | PETROLEUM AND OTHER GOODS LIABLE TO EXCISE DUTY AS SPECIFIED IN ITEM 105.10 AND BIODIESEL LIABLE TO EXCISE DUTY AS SPECIFIED IN ITEM 106.20 OF SECTION A OF PART 2 OF SCHEDULE NO. 1, WHICH AFTER ENTRY OR DEEMED ENTRY FOR HOME CONSUMPTION AND PAYMENT OF DUTY BY THE LICENSEE OF A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE AS CONTEMPLATED IN SECTION 19A AND ITS RULES ARE REMOVED BY THE LICENSEE OF SUCH WAREHOUSE AND DELIVERED TO ANOTHER SUCH WAREHOUSE OR TO SUCH A STORAGE WAREHOUSE, SUBJECT TO COMPLIANCE WITH | AS PROVIDED IN THE NOTES HERETO |
| 623.11 05.00 05                    | 6231100     | PETROLEUM AND OTHER GOODS LIABLE TO EXCISE DUTY AS SPECIFIED IN ITEM 105.10 AND BIODIESEL LIABLE TO EXCISE DUTY AS SPECIFIED IN ITEM 106.20 OF SECTION A OF PART 2 OF SCHEDULE NO. 1 WHICH, AFTER ENTRY OR DEEMED ENTRY FOR HOME CONSUMPTION AND PAYMENT OF DUTY BY A LICENSEE OF A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE, AS CONTEMPLATED IN SECTION 19A AND ITS RULES ARE EXPORTED (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS), SUBJECT TO COMPLIANCE WITH NOTE 9 TO THIS SECTION                              | AS PROVIDED IN THE NOTES HERETO |
| 623.11 06.00 00                    | 6231100     | FUEL LIABLE TO EXCISE DUTY WHICH, AFTER ENTRY OR DEEMED ENTRY FOR HOME CONSUMPTION AND PAYMENT OF DUTY BY A LICENSEE OF A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE CONTEMPLATED IN SECTION 19A AND ITS RULES IS OBTAINED FROM STOCKS OF SUCH LICENSEE AND EXPORTED (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS), BY A LICENSED DISTRIBUTOR CONTEMPLATED IN SECTION 64F, SUBJECT TO COMPLIANCE WITH NOTE 10 TO THIS SECTION   | AS PROVIDED IN THE NOTES HERETO |
| 623.12 01.01 76                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27  | FULL DUTY                       |
| 623.12 02.01 72                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38   | FULL DUTY                       |
| 623.12 03.01 75                    | 1082050     | Other biodiesel  | FULL DUTY                       |
| 623.13 01.01 78                    | 1051017     | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27  | FULL DUTY                       |
| 623.13 02.01 74                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38   | FULL DUTY                       |
| 623.13 03.01 77                    | 1082050     | Other biodiesel  | FULL DUTY                       |
| 623.15 01.01 76                    | 1051003     | <b>Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item</b>  | FULL DUTY                       |
| 623.17 01.01 72                    | 1051021     | <b>Specified aliphatic, unmarked, hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purposes of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit</b>   | FULL DUTY                       |
| 623.19 01.01 73                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27   | AS PROVIDED IN THE NOTES HERETO |
| 623.19 02.01 76                    | 1051015     | ILLUMINATING KEROSENE, AS DEFINED IN ADDITIONAL NOTE 1(F) TO CHAPTER 27, UNMARKED  | AS PROVIDED IN THE NOTES HERETO |
| 623.19 03.01 78                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27  | AS PROVIDED IN THE NOTES HERETO |
| 623.19 04.01 78                    | 1051021     | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked  | AS PROVIDED IN THE NOTES HERETO |

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# Schedule 6 Duties

Printed Date: 30-04-2021  
Effective Date: 01-07-2021

## Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description   | Extent of Drawback              |
|------------------------------------|-------------|---|---------------------------------|
| <b>Schedule 6 Part 1 F Rebates</b> |             |   |                                 |
| 623.19 05.01 79                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | AS PROVIDED IN THE NOTES HERETO |
| 623.19 06.01 71                    | 1082050     | Other biodiesel   | AS PROVIDED IN THE NOTES HERETO |
| 623.21 01.01 77                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27  | AS PROVIDED IN THE NOTES HERETO |
| 623.21 02.01 73                    | 1051015     | ILLUMINATING KEROSENE, AS DEFINED IN ADDITIONAL NOTE 1(F) TO CHAPTER 27, UNMARKED                     | AS PROVIDED IN THE NOTES HERETO |
| 623.21 03.01 71                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27                                     | AS PROVIDED IN THE NOTES HERETO |
| 623.21 04.01 73                    | 1051021     | SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER 27, UNMARKED | AS PROVIDED IN THE NOTES HERETO |
| 623.21 05.01 72                    | 1082040     | BIODIESEL AS DEFINED IN ADDITIONAL NOTE 1(A) TO CHAPTER 38  | AS PROVIDED IN THE NOTES HERETO |
| 623.21 06.01 75                    | 1082050     | OTHER BIODIESEL   | AS PROVIDED IN THE NOTES HERETO |
| 623.23 01.01 70                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27  | AS PROVIDED IN THE NOTES HERETO |
| 623.23 02.01 77                    | 1051015     | ILLUMINATING KEROSENE, AS DEFINED IN ADDITIONAL NOTE 1(F) TO CHAPTER 27, UNMARKED                     | AS PROVIDED IN THE NOTES HERETO |
| 623.23 03.01 75                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27                                     | AS PROVIDED IN THE NOTES HERETO |
| 623.23 04.01 77                    | 1051021     | SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER 27, UNMARKED | AS PROVIDED IN THE NOTES HERETO |
| 623.23 05.01 76                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | AS PROVIDED IN THE NOTES HERETO |
| 623.23 06.01 79                    | 1082050     | Other biodiesel   | AS PROVIDED IN THE NOTES HERETO |
| 623.25 01.01 74                    | 1051003     | Petrol, as defined in Additional Note 1(b) to Chapter 27  | AS PROVIDED IN THE NOTES HERETO |
| 623.25 02.01 70                    | 1051015     | ILLUMINATING KEROSENE, AS DEFINED IN ADDITIONAL NOTE 1(F) TO CHAPTER 27, UNMARKED                     | AS PROVIDED IN THE NOTES HERETO |
| 623.25 03.01 79                    | 1051017     | DISTILLATE FUEL, AS DEFINED IN ADDITIONAL NOTE 1(G) TO CHAPTER 27                                     | AS PROVIDED IN THE NOTES HERETO |
| 623.25 04.01 75                    | 1082040     | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | AS PROVIDED IN THE NOTES HERETO |



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## Schedule 6 Duties

Printed Date: 30-04-2021  
Effective Date: 01-07-2021

### Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description     | Extent of Drawback                 |
|------------------------------------|-------------|-----------------|------------------------------------|
| <b>Schedule 6 Part 1 F Rebates</b> |             |                 |                                    |
| 623.25 05.01 78                    | 1082050     | Other biodiesel | AS PROVIDED IN THE NOTES<br>HERETO |



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# Schedule 6 Duties

Printed Date: 30-04-2021  
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Eswatini Revenue Authority: Customs Tariff

| Drawback Item                      | Tariff Code | Description   | Extent of Drawback                    |
|------------------------------------|-------------|---|---------------------------------------|
| <b>Schedule 6 Part 1 G Rebates</b> |             |   |                                       |
| 624.10 01.00 02                    | 0000000     | EXCISABLE GOODS ON WHICH THE DUTY HAS BEEN PAID FOR USE IN THE MANUFACTURE OF OTHER GOODS UPON EXPORT OF SUCH MANUFACTURED GOODS  | FULL DUTY NOT REBATED                 |
| 624.10 01.00.0                     | 6241000     | EXCISABLE GOODS ON WHICH THE DUTY HAS BEEN PAID FOR USE IN THE MANUFACTURE OF OTHER GOODS UPON EXPORT OF SUCH MANUFACTURED GOODS  | FULL DUTY NOT REBATED                 |
| 624.20 01.00 00                    | 6242000     | EXCISABLE GOODS IN A CUSTOMS AND EXCISE WAREHOUSE, ENTERED FOR USE IN THE MANUFACTURE, BY REPROCESSING, OF EXCISABLE GOODS OF THE SAME OR ANOTHER CLASS OR KIND   | FULL DUTY                             |
| 624.30 01.00 09                    | 6243000     | EXCISABLE GOODS (EXCEPT SPIRITS FOR USE AND USED IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE CONTEMPLATED IN SECTION 75(18)(A) AND (B)) - (A) IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE; OR (B) IN THE PROCESS OF MANUFACTURE AND REMOVED FROM ONE CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE TO ANOTHER MANUFACTURING WAREHOUSE FOR COMPLETION OF SUCH MANUFACTURING PROCESS, UNAVOIDABLY LOST IN MANUFACTURING PROCESSES OR THROUGH WORKING, PUMPING, HANDLING AND SIMILAR CAUSES OR T                        | FULL DUTY                             |
| 624.40 01.00 07                    | 6244000     | EXCISABLE GOODS WHILE STILL IN A CUSTOMS AND EXCISE WAREHOUSE OR UNDER THE CONTROL OF THE OFFICE (EXCLUDING GOODS CLEARED UNDER REBATE OF DUTY)   | FULL DUTY                             |
| 624.40 02.00 01                    | 6244000     | OTHER EXCISABLE GOODS CLEARED UNDER ANY ITEM OF THIS PART AND WHICH ARE STILL UNDER THE CONTROL OF THIS OFFICE  | FULL DUTY LESS THE DUTY PAID ON ENTRY |
| 624.50 01.00 05                    | 6245000     | GOODS IN RESPECT OF WHICH THE EXCISE DUTY, TOGETHER WITH THE FUEL LEVY AND ROAD ACCIDENT FUND LEVY WHERE APPLICABLE, AMOUNTS TO NOT LESS THAN R2 500, PROVED TO HAVE BEEN LOST, DESTROYED OR DAMAGED, ON ANY SINGLE OCCASION IN CIRCUMSTANCES OF VIS MAJOR OR IN SUCH OTHER CIRCUMSTANCES AS THE COMMISSIONER ON GOOD CAUSE SHOWN DEEMS EXCEPTIONAL WHILE SUCH GOODS ARE - (A) IN ANY CUSTOMS AND EXCISE WAREHOUSE OR UNDER THE CONTROL OF THE OFFICE; (B) BEING REMOVED WITH DEFERMENT OF PAYMENT OF DUTY OR UNDER REBAT | FULL DUTY NOT REBATED                 |
| 624.60 01.00 03                    | 6246000     | EXCISABLE GOODS OF ANY CLASS OR KIND APPROVED BY THE COMMISSIONER IN EACH CASE, WHERE ALL GOODS OF THAT CLASS OR KIND ARE WITHDRAWN FROM THE MARKET AND RETURNED TO A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE WITH HIS PERMISSION, PROVIDED SUCH GOODS ARE SUITABLE FOR REPROCESSING AND ARE TAKEN INTO STOCKS OF MATERIALS FOR REPROCESSING AND IS ACTUALLY REPROCESSED   | FULL DUTY                             |
| 624.70 01.00 01                    | 6247000     | GOODS SUPPLIED BY A LICENSEE OF AN INBOUND DUTY AND TAX FREE SHOP TO INBOUND TRAVELLERS   | FULL DUTY                             |



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Eswatini Revenue Authority: Customs Tariff

| Drawback Item                    | Tariff Code | Description   | Extent of Drawback |
|----------------------------------|-------------|---|--------------------|
| <b>Schedule 6 Part 2 Rebates</b> |             |   |                    |
| 630.10 01.00 04                  | 6301000     | EXCISABLE GOODS APPROVED BY THE COMMISSIONER SUPPLIED TO SCHOOLS FOR PRIMARY AND SECONDARY EDUCATION OR TO COLLEGES FOR THE TRAINING OF TEACHERS, SUBJECT TO THE CONDITIONS IMPOSED BY THE COMMISSIONER IN EACH CASE AND TO A PERMIT ISSUED BY HIM, PROVIDED THAT - (A) SUCH GOODS ARE PURCHASED BY SUCH SCHOOLS OR COLLEGES FOR THEIR OWN USE; AND (B) ANY CLAIM FOR A REBATE OF EXCISE DUTY IN TERMS OF THIS ITEM IS SUPPORTED BY - (I) A SWORN AFFIDAVIT BY THE HEAD OF THE SCHOOL OR COLLEGE THAT                       | FULL DUTY          |
| 630.10 02.00 04                  | 6301000     | EXCISABLE GOODS APPROVED BY THE COMMISSIONER FOR USE BY AN ORGANISATION OR BODY APPROVED BY THE COMMISSIONER FOR THE CARE OF PERSONS WITH ALCOHOL OR NARCOTIC SUBSTANCE DEPENDENCY, THE AGED AND PERSONS WITH PHYSICAL OR MENTAL DISABILITIES, SUBJECT TO THE CONDITIONS IMPOSED BY THE COMMISSIONER IN EACH CASE AND TO A PERMIT ISSUED BY HIM   | FULL DUTY          |
| 630.10 03.00 09                  | 6301000     | EXCISABLE GOODS FOR USE BY THE NATIONAL SEA RESCUE INSTITUTE OF SOUTH AFRICA AND LIFESAVING SOUTH AFRICA  | FULL DUTY          |
| 630.12 01.00 54                  | 6301200     | APPARATUS, CAPABLE OF SOUND REPRODUCTION ONLY, MANUALLY OPERATED, WHETHER OR NOT ALSO SUITABLE FOR USE WITH BATTERIES, ENTERED BY A RELIGIOUS BODY FOR RELIGIOUS INSTRUCTION, SUBJECT TO PRODUCTION OF A WRITTEN DECLARATION BY SUCH BODY STATING THE NATURE AND USE OF SUCH APPARATUS  | FULL DUTY          |
| 630.14 01.00 07                  | 0000000     | <b>Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of persons with alcohol or narcotic substance dependency, the aged and persons with physical or mental disabilities, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him</b>  | FULL DUTY          |
| 630.14 01.00 58                  | 6301400     | MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PHYSICALLY DISABLED PERSONS, INCLUDING STATION WAGONS (EXCLUDING RACING CARS), ADAPTED OR TO BE ADAPTED TO BE USED FOR THE TRANSPORT OF PHYSICALLY DISABLED PERSONS AT SUCH TIMES AND UNDER SUCH CONDITIONS AS THE COMMISSIONER, AFTER CONSULTATION WITH THE NATIONAL COUNCIL FOR PERSONS WITH PHYSICAL DISABILITIES IN SOUTH AFRICA, MAY ALLOW BY SPECIFIC PERMIT: PROVIDED THAT - (A) SUCH PERMIT MAY ONLY BE ISSUED TO A PERSON OR ORGANIZATION WHO IS REGISTER | FULL DUTY          |
| 630.16 01.00 00                  | 0000000     | <b>Excisable goods for use by the National Sea Rescue Institute of South Africa and Lifesaving South Africa</b>   | FULL DUTY          |
| 630.16 01.00 51                  | 6301600     | MOTOR CARS AND OTHER MOTOR VEHICLES, PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS, INCLUDING STATION WAGONS (EXCLUDING RACING CARS), ADAPTED OR TO BE ADAPTED TO BE DRIVEN SOLELY BY A PHYSICALLY DISABLED PERSON, AT SUCH TIMES AND UNDER SUCH CONDITIONS AS THE COMMISSIONER, AFTER CONSULTATION WITH THE NATIONAL COUNCIL FOR PERSONS WITH PHYSICAL DISABILITIES IN SOUTH AFRICA MAY ALLOW BY SPECIFIC PERMIT: PROVIDED THAT - (A) THE ADAPTATION OF THE MOTOR CAR OR VEHICLE IS OF SUCH A NATURE THAT THE PHYSICAL | FULL DUTY          |
| 630.18 01.01 70                  | 1244501     | Apparatus using magnetic, optical or semiconductor media, other   | FULL DUTY          |
| 630.18 02.01 79                  | 1244503     | OTHER SOUND RECORDING OR REPRODUCING APPARATUS, OTHER   | FULL DUTY          |
| 630.20 01.01 76                  | 1260201     | With compression-ignition internal combustion piston engine (diesel or semi-diesel), other, of a vehicle mass not exceeding 2 000 kg  | FULL DUTY          |
| 630.20 02.01 74                  | 1260203     | WITH COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL), OTHER   | FULL DUTY          |

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Eswatini Revenue Authority: Customs Tariff

| Drawback Item                    | Tariff Code | Description   | Extent of Drawback  |
|----------------------------------|-------------|---|---|
| <b>Schedule 6 Part 2 Rebates</b> |             |   |   |
| 630.22 01.01 77                  | 1260301     | Vehicles specially designed for travelling on snow; golf cars and similar vehicles  | FULL DUTY   |
| 630.22 02.01 79                  | 1260305     | VEHICLES WITH MOTORCYCLE-TYPE HANDLEBARS AND HAND-OPERATED CONTROLS   | FULL DUTY   |
| 630.22 03.01 70                  | 1260309     | OF A CYLINDER CAPACITY NOT EXCEEDING 1 000 CM??, OTHER  | FULL DUTY   |
| 630.22 04.01 79                  | 1260311     | OF A CYLINDER CAPACITY EXCEEDING 1 000 CM?? BUT NOT EXCEEDING 1 500 CM?., OTHER   | FULL DUTY   |
| 630.22 05.01 77                  | 1260313     | OF A CYLINDER CAPACITY EXCEEDING 1 500 CM?? BUT NOT EXCEEDING 3 000 CM?., OTHER   | FULL DUTY   |
| 630.22 06.01 75                  | 1260315     | OF A CYLINDER CAPACITY EXCEEDING 3 000 CM??, OTHER  | FULL DUTY   |
| 630.22 07.01 70                  | 1260321     | OF A CYLINDER CAPACITY NOT EXCEEDING 1 500 CM??, OTHER  | FULL DUTY   |
| 630.22 08.01 79                  | 1260323     | OF A CYLINDER CAPACITY EXCEEDING 1 500 CM?? BUT NOT EXCEEDING 2 500 CM?., OTHER   | FULL DUTY   |
| 630.22 09.01 77                  | 1260325     | OF A CYLINDER CAPACITY EXCEEDING 2 500 CM??, OTHER  | FULL DUTY   |
| 631.00 01.00 09                  | 6310000     | EXCISABLE GOODS CLEARED FOR USE BY THE PRESIDENT, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES  | FULL DUTY   |
| 632.01 01.00 08                  | 6320100     | EXCISABLE GOODS MANUFACTURED BY ANY LICENSEE IN ANY SPECIAL CUSTOMS AND EXCISE WAREHOUSE AND INCORPORATED, IN UNUSED CONDITION, IN ANY OTHER EXCISABLE GOODS MANUFACTURED BY THE SAME LICENSEE IN THE SAME SPECIAL CUSTOMS AND EXCISE WAREHOUSE   | FULL DUTY   |
| 632.02 01.00 02                  | 6320200     | EXCISABLE GOODS ON WHICH EXCISE DUTY HAS BEEN PAID AND WHICH HAVE BEEN INCORPORATED, IN UNUSED CONDITION, IN ANY OTHER EXCISABLE GOODS MANUFACTURED IN ANY SPECIAL CUSTOMS AND EXCISE WAREHOUSE   | NOT EXCEEDING THE DUTY PAYABLE PER QUARTER FOR EXCISE DUTY PURPOSES |
| 632.03 01.01 50                  | 6320300     | AIR CONDITIONING MACHINES, TO BE INCORPORATED IN MOTOR VEHICLES AS ORIGINAL EQUIPMENT WHILST STILL ON THE MOTOR VEHICLES MANUFACTURER'S PREMISES  | FULL DUTY   |
| 632.03 01.01 79                  | 1244005     | Loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus  | FULL DUTY   |
| 632.03 01.02 57                  | 6320300     | LOUDSPEAKERS, NOT MOUNTED IN HOUSINGS OR CABINETS, FOR THE MANUFACTURE OF TELEPHONES, TELEVISION RECEIVING SETS AND SOUND RECORDING OR REPRODUCING APPARATUS  | FULL DUTY   |
| 632.03 01.03 54                  | 6320300     | RECORD PLAYERS, TAPE DECKS AND COMPACT DISC PLAYERS, NOT MOUNTED IN CABINETS OR THE LIKE, FOR THE MANUFACTURE OF SOUND RECORDERS OR REPRODUCERS (INCLUDING RADIO RECEPTION APPARATUS INCORPORATING SUCH ARTICLES)                                 | FULL DUTY   |
| 632.03 01.04 51                  | 6320300     | RADIO-BROADCAST RECEIVERS, TO BE INCORPORATED IN MOTOR VEHICLES AS ORIGINAL EQUIPMENT WHILST STILL ON THE MOTOR VEHICLE MANUFACTURER'S PREMISES   | FULL DUTY   |
| 632.03 02.01 72                  | 1244501     | OTHER SOUND RECORDING OR REPRODUCING APPARATUS USING OPTICAL OR SEMICONDUCTOR MEDIA, NOT MOUNTED IN CABINETS OR THE LIKE, FOR THE MANUFACTURE OF SOUND RECORDERS OR REPRODUCERS (INCLUDING RADIO RECEPTION APPARATUS INCORPORATING SUCH ARTICLES) | FULL DUTY   |



# Schedule 6 Duties

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## Eswatini Revenue Authority: Customs Tariff

| Drawback Item                    | Tariff Code | Description  | Extent of Drawback |
|----------------------------------|-------------|--|--------------------|
| <b>Schedule 6 Part 2 Rebates</b> |             |  |                    |
| 632.03 03.01 70                  | 1244503     | OTHER SOUND RECORDING OR REPRODUCING APPARATUS, OTHER THAN THOSE USING OPTICAL OR SEMICONDUCTOR MEDIA, NOT MOUNTED IN CABINETS OR THE LIKE, FOR THE MANUFACTURE OF SOUND RECORDERS OR REPRODUCERS (INCLUDING RADIO RECEPTION APPARATUS INCORPORATING SUCH ARTICLES)  | FULL DUTY          |
| 632.03 04.01 71                  | 1247005     | RADIO-BROADCAST RECEIVERS COMBINED WITH SOUND RECORDING OR REPRODUCING APPARATUS, TO BE INCORPORATED IN MOTOR VEHICLES AS ORIGINAL EQUIPMENT WHILST STILL ON THE MOTOR VEHICLE MANUFACTURER'S PREMISES   | FULL DUTY          |
| 632.03 05.01 75                  | 1247007     | OTHER RADIO-BROADCAST RECEIVERS, TO BE INCORPORATED IN MOTOR VEHICLES AS ORIGINAL EQUIPMENT WHILST STILL ON THE MOTOR VEHICLE MANUFACTURER'S PREMISES  | FULL DUTY          |
| 633.01 01.00 05                  | 6330100     | EXCISABLE GOODS EXPORTED EX A CUSTOMS AND EXCISE WAREHOUSE (INCLUDING SUPPLY AS STORES TO FOREIGN-GOING SHIPS OR AIRCRAFT)   | FULL DUTY          |
| 634.01 01.00 02                  | 6340100     | EXCISABLE GOODS UNCONDITIONALLY ABANDONED TO THE OFFICE BY THE OWNER OR DESTROYED WITH THE PERMISSION OF THE COMMISSIONER: PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION  | FULL DUTY          |
| 634.02 01.00 04                  | 6340200     | EXCISABLE GOODS UNAVOIDABLY LOST IN A SPECIAL CUSTOMS AND EXCISE WAREHOUSE IN MANUFACTURING PROCESSES OR THROUGH WORKING, PUMPING, HANDLING AND SIMILAR CAUSES, OR THROUGH NATURAL CAUSES, TO SUCH EXTENT AS THE COMMISSIONER ON GOOD CAUSE SHOWN DEEMS REASONABLE   | FULL DUTY          |
| 634.03 01.00 06                  | 6340300     | EXCISABLE GOODS IN RESPECT OF WHICH THE EXCISE DUTY AMOUNTS TO NOT LESS THAN R2 500, PROVED TO HAVE BEEN LOST, DESTROYED OR DAMAGED, ON ANY SINGLE OCCASION IN CIRCUMSTANCES OF VIS MAJOR OR IN SUCH OTHER CIRCUMSTANCES AS THE COMMISSIONER DEEMS EXCEPTIONAL WHILE SUCH GOODS ARE - (A) IN ANY CUSTOMS AND EXCISE WAREHOUSE OR UNDER THE CONTROL OF THE OFFICE; OR (B) BEING REMOVED WITH DEFERMENT OF PAYMENT OF DUTY OR UNDER REBATE OF DUTY FROM A PLACE IN THE REPUBLIC TO ANY OTHER PLACE IN TERMS OF THE PROVI | FULL DUTY          |
| 635.00 01.00 08                  | 6350000     | Goods supplied by a licensee of an inbound duty and tax free shop to inbound travelers   | FULL DUTY          |



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Eswatini Revenue Authority: Customs Tariff

| Drawback Item                    | Tariff Code | Description   | Extent of Drawback  |
|----------------------------------|-------------|---|---|
| <b>Schedule 6 Part 3 Rebates</b> |             |   |   |
| 670.01 01.00 09                  | 6700100     | Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto   | AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: FOREIGN AFFAIRS |
| 670.02 01.00 00                  | 00000       | DISTILLATE FUELS AND BIODIESEL USED IN THE MANUFACTURE OF THE   | 17,466C/LI  |
| 670.04 01.00 04                  | 6700400     | Distillate fuel purchased for use and used for the purposes specified in, and subject to compliance with Note 6   | AS PROVIDED IN NOTE 6 HERETO  |
| 670.06 01.00 08                  | 6700600     | Fuel levy and Road Accident Fund levy goods exported (including supply as stores for foreign-going ships but excluding fishing vessels provided for in item 670.08)   | FULL FUEL LEVY AND ROAD ACCIDENT FUND LEVY SUBJECT TO NOTE 13       |
| 670.08 01.00 01                  | 6700800     | Distillate fuel and biodiesel supplied as stores for any fishing vessel not recognized as a ship of South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951):   | FULL FUEL LEVY AND ROAD ACCIDENT FUND LEVY SUBJECT TO NOTE 13       |
| 670.10 01.00 05                  | 6701000     | Goods in respect of which the fuel levy and Road Accident Fund levy, together with the excise duty where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Commissioner deems exceptional while such goods are in any customs and excise warehouse - Provided -  | FULL FUEL LEVY AND ROAD ACCIDENT FUND LEVY SUBJECT TO NOTE 13       |
| 670.11 01.00 71                  | 1051003     | Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item  | FULL FUEL LEVY AND ROAD ACCIDENT FUND LEVY                          |
| 671.01 01.00 73                  | 6710100     | SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER 27, ENTERED FOR THE PURPOSES OF THIS REBATE ITEM IN SUCH QUANTITIES, FOR SUCH PURPOSES AND UNDER SUCH CONDITIONS AS THE COMMISSIONER MAY ALLOW BY SPECIFIC PERMIT  | FULL FUEL LEVY AND ROAD ACCIDENT FUND LEVY                          |
| 671.01 01.00 76                  | 1951021     | SPECIFIED ALIPHATIC HYDROCARBON SOLVENTS, AS DEFINED IN ADDITIONAL NOTE 1(IJ) TO CHAPTER???, ENTERED FOR THE PURPOSES OF THIS REBATE ITEM IN SUCH QUANTITIES, FOR SUCH PURPOSES AND UNDER SUCH CONDITIONS AS THE COMMISSIONER MAY ALLOW BY SPECIFIC PERMIT  | FULL FUEL LEVY AND ROAD ACCIDENT FUND LEVY                          |
| 671.02 01.00 08                  | 6710200     | Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with Note 7 | AS PROVIDED IN NOTE 7 READ WITH NOTE 13                             |
| 671.03 01.00 00                  | 6710300     | Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with Note 8   | AS PROVIDED IN NOTE 8 READ WITH NOTE 13                             |
| 671.05 01.00 03                  | 6710500     | Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with Note 9  | AS PROVIDED IN NOTE 9 READ WITH NOTE 13                             |





## Schedule 6 Duties

Printed Date: 30-04-2021  
Effective Date: 01-07-2021

### Eswatini Revenue Authority: Customs Tariff

| Drawback Item                    | Tariff Code | Description  | Extent of Drawback                       |
|----------------------------------|-------------|--|--|
| <b>Schedule 6 Part 3 Rebates</b> |             |  |  |
| 671.07 01.00 07                  | 6710700     | Goods liable to the fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with Note 10  | AS PROVIDED IN NOTE 10 READ WITH NOTE 13 |
| 671.09 01.00 00                  | 6710900     | Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with Note 11            | AS PROVIDED IN NOTE 11 READ WITH NOTE 13 |
| 671.11 01.00 04                  | 6711100     | Goods liable to fuel levy and Road Accident Fund levy as specified in Part 5A and Part 5B of Schedule No. 1 respectively, which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with Note 12 | AS PROVIDED IN NOTE 12 READ WITH NOTE 13 |



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Eswatini Revenue Authority: Customs Tariff

| Drawback Item  | Tariff Code | Description   | Extent of Drawback              |
|--|-------------|---|---------------------------------|
| <b>Schedule 6P5 - Rebates and Refunds on Health Promotion Levy</b> |             |   |                                 |
| 690.01 01.00 01  | 0000        | Health promotion levy goods in respect of which the health promotion levy payable (if applicable) thereon amount to not less than R2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional, while such goods are - (a) in any customs and excise warehouse; or (b) under the control of the Commissioner: Provided that - (a) no compensation in respect of health promotion levy on such goods has been paid or is due to the owner by any other person; (b) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and (c) that such goods did not enter into consumption; and provided further that circumstances contemplated in this item exclude robbery or theft.   | FULL DUTY                       |
| 691.01 01.00 09  | 0000        | Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee in a BLNS country, subject to compliance with the Notes hereto - NOTES: 1. Definitions and application of provisions- (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - "BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Eswatini; "refund" as provided in this item means the amount of health promotion levy that may be setoff against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee in a BLNS country, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the health promotion levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed to a BLNS country and if the licensee is unable to produce such proof the environmental levy on any quantity of the goods so removed must be calculated at the lowest rate of health promotion levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned; (ii) where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on he goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b). | AS PROVIDED IN THE NOTES HERETO |



# Schedule 6 Duties

Printed Date: 30-04-2021  
Effective Date: 01-07-2021

Eswatini Revenue Authority: Customs Tariff

| Drawback Item  | Tariff Code | Description   | Extent of Drawback              |
|--|-------------|---|---------------------------------|
| <b>Schedule 6P5 - Rebates and Refunds on Health Promotion Levy</b> |             |   |                                 |
| 691.02 02.00 05  | 0000        | Health promotion levy goods specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry, for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are found to be off-specification or has become contaminated or has undergone post-manufacturing deterioration may be returned to a customs and excise manufacturing warehouse (VM) for destruction or reprocessing, only if such products are found to be off-specification, contaminated or has undergone post manufacturing deterioration within a period of six months after removal from the VM and that the goods are returned within this period, where the health promotion levy amounts to not less than R100. NOTES: 1. The provisions of this item shall apply in respect health promotion levy goods- (a) under the control of the manufacturer; (b) returned as produced from the same batch(es); and returned in the originally sealed containers for wholesale or similar packaging. 2. The licensee of the customs and excise manufacturing warehouse in which such goods will be reprocessed or destroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods have become, and the extent to which the goods are, off-specification or contaminated. 3. If the Commissioner approves the application, any health promotion levy goods returned in terms of this item shall be- (a) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and (b) unpacked, where applicable, and transferred to and mixed to and mixed with stocks of materials for reprocessing, under supervision of an officer; or (c) destroyed under supervision of an officer. 4. The licensee of a VM to which such products are returned for destruction or reprocessing must keep a record which includes at least the following - (a) a detailed description of the goods received including the applicable tariff item; (b) the quantity received; (c) the date of receipt; (d) the name or registered business name (if any) and the physical address of the person who returned the goods concerned; (e) the delivery note under cover of which such products were returned; (f) proper record of the excise inspection processes; and (g) proper record of the excise permission to destroy or reprocess. 5. For the purposes of section 75(11A) the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods returned for reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the levy on any quantity so returned, shall be calculated at the lowest rate levied in terms of this Act on such goods during the month prior to the date of the return of the goods. | AS PROVIDED IN THE NOTES HERETO |
| 691.03 03.00 01  | 0000        | Health promotion levy goods exported, other than exports contemplated in items 691.01 and 691.04  | FULL DUTY                       |



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Eswatini Revenue Authority: Customs Tariff

| Drawback Item  | Tariff Code | Description  | Extent of Drawback              |
|--|-------------|--|---------------------------------|
| <b>Schedule 6P5 - Rebates and Refunds on Health Promotion Levy</b> |             |  |                                 |
| 691.04 04.00 08  | 0000        | <p>Goods liable to the health promotion levy specified in any item of Part 7 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VB of the Act and its rules, are removed by such licensee to a consignee outside the common customs union, subject to compliance with the Notes hereto - NOTES: 1. Definitions and application of provisions- (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - "BLNS country" or "any other country in the common customs area" means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Eswatini; "Common Customs Union" means the combined areas of the Member States of SACU; "SACU" means Southern African Customs Union; "refund" as provided in this item means the amount of health promotion levy that may be setoff against the amount of health promotion levy payable on the monthly health promotion levy account of a licensee of a customs and excise manufacturing warehouse on complying with the Notes, the rules for Chapter VB and any rule regulating the movement of goods to which this item relates; "set-off" means a set-off of duty contemplated in section 77 that is refundable in terms of this item. (c) Any such set-off may, subject to Note 2(c) be shown on the account if so provided thereon as a deduction from the dutiable quantity. 2. Set-off against accounts in respect of health promotion levy goods removed as contemplated in the item: (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such health promotion levy goods have been duly removed to the consignee outside the common customs union, the licensee may, where proof of such removal has been obtained and, any other requirement has been complied with as prescribed in the rules, set-off the health promotion levy paid or payable on the goods so removed against the environmental levy payable in respect of any such goods as declared in the health promotion levy account for any accounting period during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75 (11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the health promotion levy paid or payable on the goods so removed outside the common customs area and if the licensee is unable to produce such proof the health promotion levy on any quantity of the goods so removed must be calculated at the lowest rate of environmental levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the health promotion levy account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so removed, an appropriate adjustment must be made to the total amount payable on such account in respect of the set-off contemplated in paragraph (b).</p> | AS PROVIDED IN THE NOTES HERETO |
| 691.05 05.00 04  | 0000        | Health promotion levy goods in a customs and excise warehouse used by a licensee- (i) of health promotion levy warehouse for the manufacture of goods subject to health promotion levy; or (ii) an excise manufacturing warehouse for the manufacture of goods not subject to health promotion levy.   | FULL DUTY                       |
| 691.06 06.00 00  | 0000        | Health promotion levy goods used in the manufacture of other goods not subject to health promotion levy  | FULL DUTY                       |