

Schedule 6 Duties

Printed Date: 22-07-2023
Effective Date: 01-04-2023

Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 1 A Rebates			
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
618.04 01.01 76	1040105	Preparations for making alcoholic beverages (excluding those of subheading 19.01.90.20), as defined in Additional Note 2 to Chapter 19 for use in the manufacture of other fermented beverages of item 104.17.90 in Section A of Part 2 in Schedule No. 1	FULL DUTY
618.05 01.01 76	1040510	Preparations for making alcoholic beverages as defined in Additional Note 1 of Chapter 21, for use in the manufacture of other fermented beverages of item 104.17.90 in Section A of Part 2 of Schedule No. 1	FULL DUTY



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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 1 B Rebates			
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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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 1 C Rebates			
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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Schedule 6 Part 1 C Rebates			
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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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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Schedule 6 Part 1 C Rebates			
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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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 2.5 per 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 per cent 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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Schedule 6 Part 1 D Rebates			
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 VEGETABLEPRODUCTS 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 vegetableproducts, 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



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Schedule 6 Part 1 D Rebates			
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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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 1 E Rebates			
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 78	1043509	Other	FULL DUTY
622.07 06.01 73	1043515	Other cigarette tobacco substitutes	FULL DUTY
622.07 07.01 71	1043517	Other pipe tobacco substitutes	FULL DUTY
622.07 08.01 70	1043519	Other	FULL DUTY
622.08 01.01 79	1043705	Other, put up for retail sale in the form of sticks	FULL DUTY
622.08 02.01 77	1043707	Other	FULL DUTY
622.08 03.01 79	1043711	Put up for retail sale in the form of sticks	FULL DUTY
622.08 04.01 77	1043713	Other	FULL DUTY
622.08 05.01 73	62208050173	Other, containing nicotine	FULL DUTY
622.08 06.01 71	62208060171	Containing nicotine substitutes	FULL DUTY
622.08 07.01 71	62208070171	Other, put up for retail sale in the form of sticks	FULL DUTY
622.08 08.01 75	62208080175	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

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Schedule 6 Part 1 E Rebates			
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
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 77	1043509	Other	FULL DUTY
622.12 06.01 72	1043515	Other cigarette tobacco substitutes	FULL DUTY
622.12 07.01 70	1043517	Other pipe tobacco substitutes	FULL DUTY
622.12 08.01 79	1043519	Other	FULL DUTY
622.13 01.01 78	1043705	Other, put up for retail sale in the form of sticks	FULL DUTY
622.13 02.01 76	1043707	Other	FULL DUTY
622.13 03.01 78	1043711	Put up for retail sale in the form of sticks	FULL DUTY
622.13 04.01 76	1043713	Other	FULL DUTY
622.13 05.01 72	62213050172	Other, containing nicotine	FULL DUTY
622.13 06.01 70	62213060170	Containing nicotine substitutes	FULL DUTY
622.13 07.01 70	62213070170	Other, put up for retail sale in the form of sticks	FULL DUTY
622.13 08.01 79	62213080179	Other	FULL DUTY
622.15 01.00 58	6221500	CIGARETTE TOBACCO AND PIPE TOBACCO ENTERED FOR USE IN THE MANUFACTUREOF 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

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Schedule 6 Part 1 E Rebates			
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 ANDEXCISE 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
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 75	1043509	Other	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.22 06.01 70	1043515	Other cigarette tobacco substitutes	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.22 07.01 79	1043517	Other pipe tobacco substitutes	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.22 08.01 77	1043519	Other	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 01.01 76	1043705	Other, put up for retail sale in the form of sticks	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 02.01 74	1043707	Other	AS PROVIDED IN NOTE 4 TO THIS SECTION

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Schedule 6 Part 1 E Rebates			
622.23 03.01 76	1043711	Put up for retail sale in the form of sticks	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 04.01 74	1043713	Other	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 05.01 70	62223050170	Other, containing nicotine	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 06.01 79	62223060179	Containing nicotine substitutes	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 07.01 79	62223070179	Other, put up for retail sale in the form of sticks	AS PROVIDED IN NOTE 4 TO THIS SECTION
622.23 08.01 77	62223080177	Other	AS PROVIDED IN NOTE 4 TO THIS SECTION



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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 1 F Rebates			
623.01 01.00 09	6230100	PETROLEUM OILS AND BIODIESEL FOR USE BY THE PRESIDENT	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
623.02 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
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



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Schedule 6 Part 1 F Rebates			
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
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

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Schedule 6 Part 1 F Rebates			
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 FORIN 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 106.20OF 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 AWAREHOUSE FOR REPROCESSIN	AS PROVIDED IN THE NOTES HERETO
623.11 03.01 73	1082050	Other biodiesel	FULL DUTY
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 106.20OF 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



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Schedule 6 Part 1 F Rebates			
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	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
623.17 01.01 72	1051021	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	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
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



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Schedule 6 Part 1 F Rebates			
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
623.25 05.01 78	1082050	Other biodiesel	AS PROVIDED IN THE NOTES HERETO



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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 1 G Rebates			
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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Schedule 6 Part 2 Rebates			
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	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
630.14 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	Excisable goods for use by the National Sea Rescue Institute of South Africa and Lifesaving South Africa	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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Schedule 6 Part 2 Rebates			
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	00000000	Excisable goods - (a) supplied to a licensed special shop for diplomats; (b) obtained from a licensed special customs and excise manufacturing warehouse (VS), in the case of a new motor vehicle; or (c) obtained from a licensed special shop for diplomats. Provided the goods in (b) and (c) are obtained in accordance with an approval of the Director-General: Department of International Relations and Co-operation or an official acting under his or her authority.	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



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Schedule 6 Part 2 Rebates			
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
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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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6 Part 3 Rebates			
670.01 01.00	0000	Petrol, distillate fuels and biodiesel used by diplomatic and other foreign representatives mentioned in rebate item 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 applicable thereto	AS DETERMINED AND APPROVED BY THE DIRECTOR-GENERAL: DEPARTMENT OF INTERNATIONAL RELATIONS AND CO-OPERATION
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
670.05 01.00 06	00000	Distillate fuel purchased for use and used in the manufacture of foodstuffs as specified and subject to compliance with Note 14	FULL ROAD ACCIDENT FUND LEVY LESS 20%
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



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Schedule 6 Part 3 Rebates			
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
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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Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6P5 - Rebates and Refunds on Health Promotion Levy			
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



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Schedule 6 Duties

Printed Date: 22-07-2023
Effective Date: 01-04-2023

Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6P5 - Rebates and Refunds on Health Promotion Levy			
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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Schedule 6 Duties

Printed Date: 22-07-2023
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Eswatini Revenue Service: Customs Tariff

Drawback Item	Tariff Code	Description	Extent of Drawback
Schedule 6P5 - Rebates and Refunds on Health Promotion Levy			
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



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