

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(No. 13) NOTICE, 2016
(Published on 16th September, 2016)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

By the substitution of the following:

Heading/ Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2203.00.05	1	- Traditional African beer as defined in Additional Note 1 to Chapter 22					
2203.00.90	2	- Other					
2204.10	4	- Sparkling wine					
2204.21.41	8	---- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume					
2204.21.42	6	---- Other					
2204.21.52	3	---- Other					
2204.29.41	9	---- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume					
2204.29.42	7	---- Other					
2204.29.52	4	---- Other					
2205.10.10	0	-- Sparkling					
2205.10.21	6	--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume					
2205.10.22	4	--- Other					
2205.10.32	1	--- Other					
2205.90.21	2	--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume					
2205.90.22	0	--- Other					
2205.90.32	8	--- Other					
2206.00.05	3	- Sparkling fruit beverages and sparkling mead					
2206.00.15	0	- Traditional African beer as defined in Additional Note 1 to Chapter 22					
2206.00.19	3	- Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by volume but not exceeding 9 per cent by volume					
2206.00.81	9	- 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 volume					
2206.00.82	7	- 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 volume					
2206.00.85	1	- Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume					
2206.00.90	8	- Other					

By the insertion of the following:

Heading/ Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2203.00.05		- Traditional African beer as defined in Additional Note 1 to Chapter 22:					
.10	1	- With an alcohol content of 5 per li cent or less	li	5%	free	free	free
2203.00.90		- Other:					
.10	7	-- With an alcohol content of 5 per li cent or less	li	5%	free	free	free
.20	7	-- with an alcohol content exceeding li 5 per cent	li	5%	free	free	free
2204.10.00		- Sparkling wine:					
.10	4	-- With an alcohol content of 5 per li cent or less	li	25%	free	25%	free
.20	4	-- with an alcohol content exceeding li 5 per cent	li	25%	free	25%	free
2204.21.41		---- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume:					
.10	8	----- With an alcohol content of li 5 per cent or less.	li	25%	free	25%	free
.20	8	----- With an alcohol content li exceeding 5 per cent	li	25%	free	25%	free
2204.21.42		---- Other:					
.10	6	----- With an alcohol content of 5 li per cent or less.	li	25%	free	25%	free
.20	6	----- With an alcohol content li exceeding 5 per cent	li	25%	free	25%	free
2204.21.52		---- Other:					
.10	3	----- With an alcohol content of 5 li per cent or less.	li	25%	free	25%	free
.20	3	----- With an alcohol content li exceeding 5 per cent	li	25%	free	25%	free
2204.29.41		---- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume:					
.10	9	----- With an alcohol content of li 5 per cent or less.	li	25%	free	25%	free
.20	9	----- with an alcohol content li exceeding 5 per cent.	li	25%	free	25%	free
2204.29.42		---- Other:					
.10	7	----- With an alcohol content of li 5 per cent or less.	li	25%	free	25%	free
.20	7	----- With an alcohol content li exceeding 5 per cent	li	25%	free	25%	free
2204.29.52		---- Other:					
.10	4	----- With an alcohol content of li 5 per cent or less.	li	25%	free	25%	free
.20	4	----- With an alcohol content li exceeding 5 per cent	li	25%	free	25%	free
2205.10.10		-- Sparkling:					
.10	0	----- With an alcohol content of li 5 per cent or less.	li	25%	free	free	free
.20	0	----- With an alcohol content li exceeding 5 per cent	li	25%	free	free	free

2205.10.21		--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume:					
.10	6	---- With an alcohol content of 5 per cent or less.	li	25%	free	free	free
.20	6	---- With an alcohol content exceeding 5 per cent.	li	25%	free	free	free
2205.10.22		--- Other:					
.10	4	---- With an alcohol content of 5 per cent or less.	li	25%	free	free	free
.20	4	---- With an alcohol content exceeding 5 per cent.	li	25%	free	free	free
2205.10.32		--- Other:					
.10	1	---- With an alcohol content of 5 per cent or less.	li	25%	free	free	free
.20	1	---- With an alcohol content exceeding 5 per cent.	li	25%	free	free	free
2205.90.21		--- With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume:					
.10	2	---- With an alcohol content of 5 per cent or less.	li	25%	free	free	free
.20	2	---- With an alcohol content exceeding 5 per cent.	li	25%	free	free	free
2205.90.22		--- Other:					
.10	0	---- With an alcohol content of 5 per cent or less.	li	25%	free	free	free
.20	0	---- With an alcohol content exceeding 5 per cent.	li	25%	free	free	free
2205.90.32		--- Other					
.10	8	---- With an alcohol content of 5 per cent or less.	li	25%	free	free	free
.20	8	---- With an alcohol content exceeding 5 per cent.	li	25%	free	free	free
2206.00.05		- Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages:					

	.10	3	-- With an alcohol content of 5 per li cent or less.	25%	free	25%	free
	.20	3	-- With an alcohol content exceeding 5 per cent.	25%	free	25%	free
	.90	3	-- Other li	25%	free	25%	free
2206.00.15			- Traditional African beer as defined in Additional Note 1 to Chapter 22:				
	.10	7	-- With an alcohol content of 5 li per cent or less	25%	free	25%	free
2206.00.19			- Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by volume but not exceeding 9 per cent by volume:				
	.10	3	-- With an alcohol content of 5 li per cent or less.	25%	free	25%	free
	.20	3	-- With an alcohol content exceeding 5 per cent.	25%	free	25%	free
2206.00.21			- Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume:				
	.10		-- With an alcohol content of 5 per li cent or less.	25%	free	25%	free
	.20		-- With an alcohol content exceeding li 5 per cent.	25%	free	25%	free
2206.00.81			- 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 volume:				
	.10	9	-- With an alcohol content of 5 per li cent or less.	25%	free	25%	free
	.20	9	-- With an alcohol content exceeding li 5 per cent.	25%	free	25%	free
2206.00.82			- 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 volume:				
	.10	7	-- With an alcohol content of 5 per li cent or less.	25%	free	25%	free
	.20	7	-- With an alcohol content exceeding li 5 per cent.	25%	free	25%	free
2206.00.85			- Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume:				
	.10	1	-- With an alcohol content of 5 per li cent or less.	25%	free	25%	free
	.20	1	-- With an alcohol content exceeding li	25%	free	25%	free

2206.00.90		5 per cent.				
		- Other:				
.10	8	-- With an alcohol content li of 5 per cent or less.	25%	free	25%	free
.20	8	-- With an alcohol content li exceeding 5 per cent.	25%	free	25%	free

By the substitution of the following:

<i>Tariff Item</i>	<i>Tariff Sub-heading</i>	<i>Article Description</i>	<i>Rate of Excise Duty</i>			
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22				
104.10.20	2203.00.90	Other				
104.15.01	2204.10	Sparkling wine				
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume				
104.15.04	2204.21.42	Other				
104.15.06	2204.21.52	Other				
104.15.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume				
104.15.08	2204.29.42	Other				
104.15.10	2204.29.52	Other				
104.16.01	2205.10.10	Sparkling				
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume				
104.16.04	2205.10.22	Other				
104.16.06	2205.10.32	Other				
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume				
104.16.10	2205.90.22	Other				
104.16.12	2205.90.32	Other				
104.17.03	2206.00.05	Sparkling beverages				
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22				
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by volume but not exceeding 9 per cent by volume				
104.17.15	2206.00.81	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 volume				
104.17.16	2206.00.82	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 volume				
104.17.22	2206.00.85	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume				
104.17.90	2206.00.90	Other				

By the insertion of the following:

Tariff Item	Tariff Sub-heading	Article Description	Rate of Excise Duty
	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22:	
104.10.10	.10	With an alcohol content of 5 per cent or less	UA 7,82c/li
	2203.00.90	Other:	
104.10.20	.10	With an alcohol content of 5 per cent or less	UA 79.26/li aa
104.10.20	.20	with an alcohol content exceeding 5 per cent	UA 79.26/li aa
	2204.10.00	Sparkling wine:	
104.15.01	.10	With an alcohol content of 5 per cent or less	UA10.53/li
104.15.01	.20	with an alcohol content exceeding 5 per cent	UA10.53/li
	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume:	
104.15.03	.10	With an alcohol content of 5 per cent or less	UA3.31/li
104.15.03	.20	with an alcohol content exceeding 5 per cent	UA3.31/li
	2204.21.42	Other:	
104.15.04	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.15.04	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2204.21.52	Other:	
104.15.06	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.15.06	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume:	
104.15.07	.10	With an alcohol content of 5 per cent or less	UA 3.31/li
104.15.07	.20	with an alcohol content exceeding 5 per cent	UA 3.31/li
	2204.29.42	Other:	
104.15.08	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.15.08	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2204.29.52	Other:	
104.15.10	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.15.10	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2205.10.10	Sparkling:	
104.16.01	.10	With an alcohol content of 5 per cent or less	UA 10.53/li
104.16.01	.20	With an alcohol content exceeding 5 per cent	UA 10.53/li
	2205.10.21	- - - With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume:	
104.16.03	.10	With an alcohol content of 5 per cent or less	UA 3.31/li
104.16.03	.20	with an alcohol content exceeding 5 per cent	UA 3.31/li
	2205.10.22	Other:	
104.16.04	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.16.04	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2205.10.32	Other:	
104.16.06	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.16.06	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2205.90.21	- - - With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume:	
104.16.09	.10	With an alcohol content of 5 per cent or less	UA 3.31/li
104.16.09	.20	with an alcohol content exceeding 5 per cent	UA 3.31/li
	2205.90.22	Other:	
104.16.10	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.16.10	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa
	2205.90.32	Other:	
104.16.12	.10	With an alcohol content of 5 per cent or less	UA161.47/li aa
104.16.12	.20	with an alcohol content exceeding 5 per cent	UA161.47/li aa

	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages:	
104.17.03	.10	With an alcohol content of 5 per cent or less.	UA 10.53/li
104.17.03	.20	With an alcohol content exceeding 5 per cent.	UA 10.53/li
104.17.03	.90	Other	UA 10.53/li
	2206.00.15	- Traditional African beer as defined in Additional Note 1 to Chapter 22:	
104.17.05	.10	With an alcohol content of 5 per cent or less	UA 7.82 c/li
	2206.00.19	- Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by volume but not exceeding 9 per cent by volume:	
104.17.09	.10	With an alcohol content of 5 per cent or less	UA 79.26/li aa
104.17.09	.20	with an alcohol content exceeding 5 per cent	UA 79.26/li aa
	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume:	
104.17.21	.10	With an alcohol content of 5 per cent or less	UA 79.26/li aa
104.17.21	.20	with an alcohol content exceeding 5 per cent	UA 79.26/li aa
	2206.00.81	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 volume:	
104.17.15	.10	With an alcohol content of 5 per cent or less	UA 79.26/li aa
104.17.15	.20	with an alcohol content exceeding 5 per cent	UA 79.26/li aa
	2206.00.82	- 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 volume:	
104.17.16	.10	With an alcohol content of 5 per cent or less	UA 79.26/li aa
104.17.16	.20	with an alcohol content exceeding 5 per cent	UA 79.26/li aa
	2206.00.85	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume:	
104.17.22	.10	With an alcohol content of 5 per cent or less	UA 79.26/li aa
104.17.22	.20	with an alcohol content exceeding 5 per cent	UA 79.26/li aa
	2206.00.90	Other:	
104.17.90	.10	With an alcohol content of 5 per cent or less	UA 161.47/li aa
104.17.90	.20	with an alcohol content exceeding 5 per cent	UA 161.47/li aa

MADE this 23rd day of August, 2016.

O. K. MATAMBO,
Minister of Finance and Development Planning.