

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

CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (No. 7)
NOTICE 2016
(Published on 6th May, 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 | STATIS TICAL UNIT | RATE OF DUTY | | | |
|-------------------------|----|--|-------------------------|--------------|----|------|------|
| | | | | GENERAL | EU | EFTA | SADC |
| 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 | | | | | |

| HEADING/ SUB-HEADING | CD | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATE OF DUTY | | | |
|-------------------------|----|---|-------------------------|--------------|----|------|------|
| | | | | GENERAL | EU | EFTA | SADC |
| 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 nonalcoholic 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 | STATIS TICAL UNIT | RATE OF DUTY | | | |
|-------------------------|----|--|-------------------------|--------------|------|------|------|
| | | | | GENERAL | EU | EFTA | SADC |
| 2203.00.90 | - | Other: | | | | | |
| .10 | 7 | -- with an alcohol content of 5 per cent or less | li | 5% | free | free | free |
| .20 | 7 | -- With an alcohol content exceeding 5 per cent or less | li | 5% | free | free | free |
| 2204.10 | | - Sparkling wine: | | | | | |
| .10 | 4 | -- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 4 | -- With an alcohol content exceeding 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 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 8 | ----- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |

| HEADING/ SUB-HEADING | CD | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATE OF DUTY | | | |
|-------------------------|----|--|-------------------------|--------------|------|------|------|
| | | | | GENERAL | EU | EFTA | SADC |
| 2204.21.42 | | ---- Other: | | | | | |
| .10 | 6 | ----- With an alcohol content of 5 per cent or less | | | | | |
| .20 | 6 | ----- With an alcohol content exceeding 5 per cent | | | | | |
| 2204.21.52 | | ---- Other: | | | | | |
| .10 | 3 | ----- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 3 | ----- With an alcohol content 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 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 9 | ----- with an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2204.29.42 | | ---- Other: | | | | | |
| .10 | 7 | ----- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 7 | ----- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2204.29.52 | | ---- Other: | | | | | |
| .10 | 4 | ----- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 4 | ----- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2205.10.10 | | -- Sparkling: | | | | | |
| .10 | 0 | ----- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 0 | ----- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |

| HEADING/ SUB-HEADING | CD | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATE OF DUTY | | | |
|-------------------------|----|--|-------------------------|--------------|------|------|------|
| | | | | GENERAL | EU | EFTA | SADC |
| 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 | 25% | free |
| .20 | 6 | ---- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2205.10.22 | | --- Other: | | | | | |
| .10 | 4 | ---- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 4 | ---- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2205.10.32 | | --- Other: | | | | | |
| .10 | 1 | ---- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 1 | ---- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | 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: | li | 25% | free | 25% | free |
| .10 | 2 | ---- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 2 | ---- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2205.90.22 | | --- Other: | | | | | |
| .10 | 0 | ---- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 0 | ---- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2205.90.32 | | --- Other: | | | | | |
| .10 | 8 | ---- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | 8 | ---- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |

| HEADING/ SUB-HEADING | CD | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATE OF DUTY | | | SADC |
|-------------------------|----|--|-------------------------|--------------|------|------|------|
| | | | | GENERAL | EU | EFTA | |
| 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 cent or less | li | 25% | free | 25% | free |
| .20 | 3 | -- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| .90 | 3 | -- Other | | | | | |
| 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 per cent or less | li | 25% | free | 25% | free |
| .20 | 3 | -- With an alcohol content exceeding 5 per cent | li | 25% | free | 25% | free |
| 2206.00.19 | | - Other mixtures of fermented beverages of non-malted cereal grains and nonalcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol: | | | | | |
| .10 | | -- With an alcohol content of 5 per cent or less | li | 25% | free | 25% | free |
| .20 | | -- With an alcohol content exceeding 5 per cent | li | 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 cent or less | | | | | |
| .20 | 9 | -- With an alcohol content exceeding 5 per cent | | | | | |

| HEADING/ SUB-HEADING | CD | ARTICLE DESCRIPTION | STATIS TICAL UNIT | RATE OF DUTY | | |
|-------------------------|----|--|-------------------------|--------------|----|------|
| | | | | GENERAL | EU | BFTA |
| 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 cent or less | | | | |
| .20 | 7 | -- With an alcohol content exceeding 5 per cent | | | | |
| 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 cent or less | | | | |
| .20 | 1 | -- With an alcohol content exceeding 5 per cent | | | | |
| 2206.00.90 | | - Other: | | | | |
| .10 | 8 | -- With an alcohol content of 5 per cent or less | | | | |
| .20 | 8 | -- With an alcohol content exceeding 5 per cent | | | | |

By the substitution of the following:

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE DUTY |
|----------------|-----------------------|---|------------------------|
| 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 | |

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE DUTY |
|-------------|--------------------|---|---------------------|
| 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 | |
| 104.17.09 | 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 |
|------------------------|-------------------------------|---|--------------------------------|
| | 2203.00.90 | 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 | 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 |

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE DUTY |
|-------------|--------------------|---|---------------------|
| | 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 |

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE DUTY |
|----------------|-----------------------|--|------------------------|
| | 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 vol: | |
| 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 |

| TARIFF ITEM | TARIFF SUB-HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE DUTY |
|----------------|-----------------------|---|------------------------|
| | 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 on this 20th day of April, 2016.

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