

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 6)**  
**NOTICE, 2016**  
(Published on 22nd of April, 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.

**TAXATION PROPOSALS TABLED ON 2016-02-24 AT 14:47 WITH EFFECT FROM 14:47 ON 2016-02-24**

<b>Tariff Item</b>	<b>Tariff subheading</b>	<b>Article Description</b>	<b>Rate of Excise Duty</b>
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
104.01	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	<b>Beer made from malt:</b>	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	UA 79.26/li aa
104.15	22.04	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>	
104.15.01	2204.10	Sparkling wine	UA10.53/li
104.15	2204.21	<b>In containers holding 2 li or less:</b>	
104.15	2204.21.4	<b>Unfortified wine:</b>	
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 vol.	UA3.31/li
104.15.04	2204.21.42	Other	UA161.47/li aa
104.15	2204.21.5	<b>Fortified wine:</b>	

<b>Tariff Item</b>	<b>Tariff subheading</b>	<b>Article Description</b>	<b>Rate of Excise Duty</b>
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	UA 5.82/li
104.15.06	2204.21.52	Other	UA161.47/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
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 vol.	UA 3.31/li
104.15.08	2204.29.42	Other	UA161.47/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	UA 5.82/li
104.15.10	2204.29.52	Other	UA161.47/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	UA 10.53/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
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 vol.	UA 3.31/li
104.16.04	2205.10.22	Other	UA 161.47/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	UA 5.82/li
104.16.06	2205.10.32	Other	UA 161.47/li aa
104.16	2205.90	Other:	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
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 vol.	UA 3.31/li
104.16.10	2205.90.22	Other	UA 161.47/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	UA 5.82/li
104.16.12	2205.90.32	Other	UA 161.47/li aa

<b>Tariff Item</b>	<b>Tariff subheading</b>	<b>Article Description</b>	<b>Rate of Excise Duty</b>
<b>104.17</b>	<b>22.06</b>	<b>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:</b>	
104.17.03	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	UA 10.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	UA 79.26/li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	UA 79.26/li aa
104.17.11	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.	UA 79.26/li aa
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 vol.	UA 79.26/li aa
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 vol.	UA 79.26/li aa
104.17.17	2206.00.83	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.	UA 65.97/li aa
104.17.21	2206.00.84	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 but not exceeding 23 per cent by vol.	UA 65.97/li aa
104.17.22	2206.00.85	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.	UA 79.26/li aa
104.17.25	2206.00.87	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.	UA 65.97/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.17.90	2206.00.90	Other	UA 161.47/li aa
<b>104.21</b>	<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	UA 161.47/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 161.47/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23	2208.20.1	In containers holding 2 li or less:	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA 149.23/li aa
104.23.02	2208.20.19	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.20.9</b>	<b>Other:</b>	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 149.23/li aa
104.23.04	2208.20.99	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	UA 161.47/li aa
104.23.07	2208.30.90	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	UA 161.47/li aa
104.23.11	2208.40.90	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	UA 161.47/li aa
104.23.15	2208.50.90	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	UA 161.47/li aa
104.23.19	2208.60.90	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	UA 65.97/li aa

<b>Tariff Item</b>	<b>Tariff subheading</b>	<b>Article Description</b>	<b>Rate of Excise Duty</b>
104.23.22	2208.70.22	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	UA 65.97/li aa
104.23.24	2208.70.92	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	UA 65.97/li aa
104.23.26	2208.90.22	Other	UA 161.47/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	UA 65.97/li aa
104.23.28	2208.90.92	Other	UA 161.47/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	UA 3 012.17/kg net
104.30.03 net	2402.10.90	Other	UA 3 012.17/kg
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	UA 6.62/10 cigarettes
104.30.07	2402.20.90	Other	UA 6.62/10 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	UA 3 012.17/kg net
104.30.11	2402.90.14	Other	UA 3 012.17/kg net

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	UA 6.62/10 cigarettes
104.30.15	2402.90.24	Other	UA 6.62/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	UA 166.40/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	UA 166.40/kg net
104.35.03	2403.19.20	Other pipe tobacco	UA 166.40/kg net
104.35.05	2403.19.30	Cigarette tobacco	UA 297.60/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	UA 297.60/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	UA 166.40/kg net

**By the substitution of Additional Note 3 in Chapter 22 of Section IV to Part 1 of Schedule No.1 with the following:**

3. The beverages of subheading 2206.00.05 are beverages which, when kept at a temperature of 20oc in closed containers, have an excess pressure of not less than 300 kPa.

**By the substitution of Additional Note 6 in Chapter 22 of Section IV to Part 1 of Schedule No.1 with the following:**

6.
  - (a) Subheading 2206.00.19 is limited to beverages that are the end product of fermentation of liquor (wort) of non-malted milled cereals listed in the table in Chapter Note 2 to Chapter 11, whether or flavoured but not mixed with any other beverages, provided the sugars are derived solely from the liquor (wort) without the addition of any other sugars during or prior to fermentation.
  - (b) Subheading 2206.00.21 is limited to beverages obtained by mixing the products in (a) with any non-alcoholic beverage.

**By the insertion of the following Additional Note(s) after Additional Note 6 (b) in Chapter 22 of Section IV to Part 1 of Schedule No.1:**

7. For the purposes of tariff subheading 2208.20.11 and 2208.20.91, "brandy" means pot stillied and vintage brandy as defined in the Liquor Products Act.

**By the deletion of the following:**

HEADING/SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
2208.20.10	6	-- In containers holding 2 li of less	li	154c/li	free	free	free
2208.20.90	4	-- Other	li	136c/li	free	free	free

**By the insertion of the following:**

HEADING/SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
2206.00.21	5	- 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.	li	25%	free	25%	free
<b>2208.20.1</b>		<b>-- In containers holding 2 li or less:</b>					
2208.20.11	4	--- Brandy as defined in Additional Note 7 to Chapter 22	li	154c/li	free	free	free
2208.20.19	9	--- Other	li	154c/li	free	free	free

**By the insertion of the following:**

HEADING/SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
<b>2208.20.9</b>		<b>-- Other:</b>					
2208.20.91	2	--- Brandy as defined in Additional Note 7 to Chapter 22	li	136c/li	free	free	free
2208.20.99	8	--- Other	li	136c/li	free	free	free

**By the substitution of the following:**

HEADING/SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
2206.00.05	3	- 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.	li	25%	free	25%	free
2206.00.19	3	- Other fermented beverages or non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	li	25%	free	25%	free

MADE this 24th day of April, 2016.

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