

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.*