

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF
SCHEDULE) (No. 11) NOTICE, 2017**
(Published on 11th April, 2017)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development 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.

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
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	34,7c/kg	34,7c/kg	34,7c/kg
104.10	22.03	Beer made from malt:				
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22				
	.10	With an alcoholic content of 5 per cent or less	7,82c/li	7,82c/li	7,82c/li	7,82c/li
104.10.20	2203.00.90	Other				
	.10	With an alcoholic content of 5 per cent or less	UA 79.26/ li aa	UA 79.26/ li aa	UA 86.39/ li aa	UA 86.39/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 79.26/ li aa	UA 79.26/ li aa	UA 86.39/ li aa	UA 86.39/ li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):				
104.15.01	2204.10	Sparkling wine				
	2204.10.00					
	.10	With an alcoholic content of 5 per cent or less	UA 10.53/li	UA 10.53/li	UA 11.46/li	UA 11.46/li
	.20	With an alcoholic content exceeding 5 per cent	UA 10.53/li	UA 10.53/li	UA 11.46/li	UA 11.46/li
104.15	2204.21	In containers holding 2 li or less:				
104.15	2204.21.4	Unfortified 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				
	.10	With an alcoholic content of 5 per cent or less	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
	.20	With an alcoholic content exceeding 5 per cent	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
104.15.04	2204.21.42	Other				
	.10	With an alcoholic content of 5 per cent or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
104.15	2204.21.5	Fortified wine:				
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 volume	UA 5.82/li	UA 5.82/li	UA 6.17/li	UA 6.17/li
104.15.06	2204.21.52	Other				
	.10	With an alcoholic content of 5 per cent or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.15	2204.22	In containers holding more than 2 litres but not more than 10 litres:				
104.15	2204.22.4	Unfortified wine:				
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume				
	.10	With an alcoholic content of 5 per cent or less			UA 3.61/li	UA 3.61/li
	.20	With an alcoholic content exceeding 5 per cent			UA 3.61/li	UA 3.61/li
104.15.15	2204.22.42	Other				
	.10	With an alcoholic content of 5 per cent or less			UA 175.19/ li aa	UA 175.19/ li aa
	.10	With an alcoholic content exceeding 5 per cent			UA 175.19/ li aa	UA 175.19/ li aa
104.15	2204.22.5	Fortified wine:				
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume			UA 6.17/li	UA 6.17/li
104.15.19	2204.22.52	Other				
	.10	With an alcoholic content of 5 per cent or less			UA 175.19/ li aa	UA 175.19/ li aa
	.20	With an alcoholic content exceeding 5 per cent			UA 175.19/ li aa	UA 175.19/ li aa
104.15	2204.29	Other:				
104.15	2204.29.4	Unfortified wine:				
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				
	.10	With an alcoholic content of 5 per cent or less	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
	.20	With an alcoholic content exceeding 5 per cent	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
104.15.08	2204.29.42	Other				
	.10	With an alcoholic content of 5 per cent or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.15	2204.29.5	Fortified wine:				
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 volume	UA 5.82/li	UA 5.82/li	UA 6.17/li	UA 6.17/li
104.15.10	2204.29.52	Other				
	.10	With an alcoholic content of 5 per cent or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
104.16	2205.10	In containers holding 2 litres or less:				
104.16.01	2205.10.10	Sparkling				
		.10 With an alcoholic content of 5 per cent or less	UA 10.53/li	UA 10.53/li	UA 11.46/li	UA 11.46/li
		.20 With an alcoholic content exceeding 5 per cent	UA 10.53/li	UA 10.53/li	UA 11.46/li	UA 11.46/li
104.16	2205.10.2	Unfortified:				
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				
		.10 With an alcoholic content of 5 per cent or less	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
		.20 With an alcoholic content exceeding 5 per cent	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
104.16.04	2205.10.22	Other				
		.10 With an alcoholic content of 5 per cent or less	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
		.20 With an alcoholic content exceeding 5 per cent	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
104.16	2205.10.3	Fortified:				
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 volume	UA 5.82/li	UA 5.82/li	UA 6.17/li	UA 6.17/li
104.16.06	2205.10.32	Other				
		.10 With an alcoholic content of 5 per cent or less	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
		.20 With an alcoholic content exceeding 5 per cent	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
104.16	2205.90	Other:				
104.16	2205.90.2	Unfortified:				
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				
		.10 With an alcoholic content of 5 per cent or less	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
		.20 With an alcoholic content exceeding 5 per cent	UA 3.31/li	UA 3.31/li	UA 3.61/li	UA 3.61/li
104.16.10	2205.90.22	Other				
		.10 With an alcoholic content of 5 per cent or less	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
		.20 With an alcoholic content exceeding 5 per cent	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
104.16	2205.90.3	Fortified:				
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 volume	UA 5.82/li	UA 5.82/li	UA 6.17/li	UA 6.17/li
104.16.12	2205.90.32	Other				
		.10 With an alcoholic content of 5 per cent or less	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
		.20 With an alcoholic content exceeding 5 per cent	UA 161.47/li aa	UA 161.47/li aa	UA 175.19/li aa	UA 175.19/li aa
104.17	22.06	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:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
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				
	.10	With an alcoholic content of 5 per cent or less	UA 10.53/li	UA 10.53/li	UA 11.46/li	UA 11.46/li
	.20	With an alcoholic content exceeding 5 per cent	UA 10.53/li	UA 10.53/li	UA 11.46/li	UA 11.46/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li	7.82c/li	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	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/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 volume				
	.10	With an alcoholic content of 5 per cent or less	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/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 volume				
	.10	With an alcoholic content of 5 per cent or less	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/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 volume				
	.10	With an alcoholic content of 5 per cent or less	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/li aa
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixture of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength at least 2.5 per cent by volume but not exceeding 15 per cent by volume				
	.10	With an alcoholic content of 5 per cent or less	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 79.26/li aa	UA 79.26/li aa	UA 86.39/li aa	UA 86.39/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 volume	UA 65.97/li aa	UA 65.97/li aa	UA 71.82/li aa	UA 71.82/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages, including mixture 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 volume	UA 65.97/li aa	UA 65.97/li aa	UA 71.82/li aa	UA 71.82/li aa

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
04.17.22	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 volume				
	.10	With an alcoholic content of 5 per cent or less	UA 79.26/ li aa	UA 79.26/ li aa	UA 86.39/ li aa	UA 86.39/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 79.26/ li aa	UA 79.26/ li aa	UA 86.39/ li aa	UA 86.39/ li aa
04.17.25	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 volume	UA 65.97/ li aa	UA 65.97/ li aa	UA 71.82/ li aa	UA 71.82/ li aa
04.17.90	2206.00.90	Other				
	.10	With an alcoholic content of 5 per cent or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
	.20	With an alcoholic content exceeding 5 per cent	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength:				
04.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:				
	2208.20	Spirits obtained by distilling grape wine or grape marc:				
	2208.20.1	In containers holding 2 li or less:				
04.23.01	2208.20.10	Brandy as defined in Additional Note 7 to Chapter 22	UA 149.23/ li aa	UA 149.23/ li aa	UA 149.23/ li aa	UA 149.23/ li aa
04.23.03	2208.20.90	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23	2208.20.9	Other:				
04.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 149.23/ li aa	UA 149.23/ li aa	UA 149.23/ li aa	UA 149.23/ li aa
04.23.04	2208.20.99	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23	2208.30	Whiskies:				
04.23.05	2208.30.10	In containers holding 2 li or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23.07	2208.30.90	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23	2208.40	Rum and other spirits obtained by distilling fermented sugar cane products:				
04.23.09	2208.40.10	In containers holding 2 li or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23.11	2208.40.90	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23	2208.50	Gin and Geneva:				
04.23.13	2208.50.10	In containers holding 2 li or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
04.23.15	2208.50.90	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
104.23	2208.60	Vodka:				
104.23.17	2208.60.10	In containers holding 2 li or less	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.23.19	2208.60.90	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.23	2208.70	Liqueurs and cordials:				
104.23	2208.70.2	In containers holding 2 li or less				
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent but not exceeding 23 per cent by volume	UA 65.97/ li aa	UA 65.97/ li aa	UA 71.82/ li aa	UA 71.82/ li aa
104.23.22	2208.70.22	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.23	2208.70.9	Other:				
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent but not exceeding 23 per cent volume	UA 65.97/ li aa	UA 65.97/ li aa	UA 71.82/ li aa	UA 71.82/ li aa
104.23.24	2208.70.92	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.23	2208.90	Other:				
104.23	2208.90.2	In containers holding 2 li or less				
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent but not exceeding 23 per cent by volume	UA 65.97/ li aa	UA 65.97/ li aa	UA 71.82/ li aa	UA 71.82/ li aa
104.23.26	2208.90.22	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.23	2208.90.9	Other:				
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent but not exceeding 23 per cent by volume	UA 65.97/ li aa	UA 65.97/ li aa	UA 71.82/ li aa	UA 71.82/ li aa
104.23.28	2208.90.92	Other	UA 161.47/ li aa	UA 161.47/ li aa	UA 175.19/ li aa	UA 175.19/ li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:				
104.30.01	2402.10.10	Imported from Switzerland	UA3,012.17 /kg net	UA3,012.17 /kg net	UA3,298.56 /kg net	UA3,298.56 /kg net
104.30.03	2402.10.90	Other	UA3,012.17 /kg net	UA3,012.17 /kg net	UA3,298.56 /kg net	UA3,298.56 /kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	UA6.62/10 cigarettes	UA6.62/10 cigarettes	UA 7.15/10 cigarettes	UA 7.15/10 cigarettes
104.30.07	2402.20.90	Other	UA6.62/10 cigarettes	UA6.62/10 cigarettes	UA 7.15/10 cigarettes	UA 7.15/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
104.30.09	2402.90.12	Imported from Switzerland	UA3,012.17 /kg net	UA3,012.17 /kg net	UA3,298.56 /kg net	UA3,298.56 /kg net
104.30.11	2402.90.14	Other	UA3,012.17 /kg net	UA3,012.17 /kg net	UA3,298.56 /kg net	UA3,298.56 /kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				
104.30.13	2402.90.22	Imported from Switzerland	UA6.62/10 cigarettes	UA6.62/10 cigarettes	UA 7.15/10 cigarettes	UA 7.15/10 cigarettes

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2016)		Proposed (2017)	
			Excise	Customs	Excise	Customs
04.30.15	2402.90.24	Other	UA6.62/10 cigarettes	UA6.62/10 cigarettes	UA7.15/10 cigarettes	UA7.15/10 cigarettes
04.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
04.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
04.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	UA166.40/ kg net	UA166.40/ kg net	UA182.24/ kg net	UA182.24/ kg net
04.35	2403.19	Other:				
04.35.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	UA166.40/ kg net	UA166.40/ kg net	UA182.24/ kg net	UA182.24/ kg net
04.35.03	2403.19.20	Other pipe tobacco	UA166.40/ kg net	UA166.40/ kg net	UA182.24/ kg net	UA182.24/ kg net
04.35.05	2403.19.30	Cigarette tobacco	UA297.60/ kg	UA297.60/ kg	UA321.45/ kg	UA321.45/ kg
04.35	2403.99	Other:				
04.35.07	2403.99.30	Other cigarette tobacco substitutes	UA297.60/ kg	UA297.60/ kg	UA321.45/ kg	UA321.45/ kg
04.35.09	2403.99.40	Other pipe tobacco substitutes	UA166.40/ kg net	UA166.40/ kg net	UA182.24/ kg net	UA182.24/ kg net

MADE this 10th day of March, 2017.

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