

EXCISE DUTY ACT
(Act No.34 of 2018)

EXCISE DUTY ACT AMENDMENT OF SCHEDULE (No. 5) NOTICE 2020
(Published on 17th January, 2020)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by section 305 of the Customs Act and sections 53 and 54 of the 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 / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1701.12	2	-- Beet sugar	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg
1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg
1701.14	5	-- Other cane sugar	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg
1701.91	2	-- Containing added flavouring or colouring matter	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg
1701.99	3	-- Other	kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg	369,57c/kg

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.02	12.06	01.04	45	Sunflower seed, in such quantities as the Permanent Secretary, Ministry of Agriculture Development and Food Security, may allow by specific permit issued on or before 10 May 2002	Full duty
460.07	39.19	01.04	49	Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Investment, Trade and Industry, may allow by specific permit issued on or before 12 April 1996	Full duty

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.01	MOTOR VEHICLES FOR TRANSPORT OF PERSONS AND GOODS				
537.01	8701.20	01.06	60	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.02	01.04	41	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
537.01	87.04	01.04	44	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.00	MOTOR VEHICLES				
	<p>NOTE: 1.(a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. (b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.</p>				

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.01	87.06	01.04	47	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of heading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item
538.00	00.00	02.00	02	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.30, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates

By the insertion of Note 7 in Section C to Part 1 of Schedule No. 6 of the following:

<p>7.</p> <p>For the purposes of item 620.25 -</p> <p>(a) Recipients of unfortified wine for use in the manufacture of foodstuffs -</p> <p>(i) must register (including the premises);</p> <p>(ii) may only receive the wine from a licensed manufacturer of unfortified wine; and</p> <p>(iii) must keep record of at least the following -</p> <p>(A) each manufacturing operation or process on a form DA 133 and this record must be made available to the Controller on demand;</p> <p>(B) each manufacturing formula used by the registrant shall be made available to the Commissioner General on demand and shall include the ratio of the unfortified wine in relation to the end product.</p> <p>(C) invoices/delivery notes of wine received;</p> <p>(D) quantities received; and (E) the date of receipt.</p> <p>(b) Licensed manufacturers who supplied unfortified wine to users registered in terms of this item shall -</p> <p>(i) remove the wine to registrants on the prescribed form DA 32;</p> <p>(ii) account for the wine on the monthly account; and (iii) keep record of the removals of the wine.</p>

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund	
620.25	104.15	Unfortified wine entered for use in the manufacture of foodstuffs:					
620.25	104.15.21	01.01	77	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		
620.25	104.15.23	02.01	75	Other	Full duty		

Made this 28th day of December, 2019.

DR. THAPELO MATSHEKA,
*Minister of Finance and
 Economic Development.*