

Statutory Instrument No. 28 of 2020

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY ACT (AMENDMENT OF SCHEDULE) (No. 5) NOTICE, 2020
(Published on 20th March, 2020)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 54 and 55 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:

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
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	7,82c/li	7,82c/li	7,82c/li	7,82c/li
104.10.20	2203.00.90	Other	UA 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ 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	UA 13.55/li	UA 13.55/li	UA 14.36/li	UA 14.36/ li
104.15	2204.21	In containers holding 2 li or less:				
104.15	2204.21.4	Unfortified wine:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
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	UA 4.20/ li	UA 4.20/ li	UA 4.39/ li	UA 4.39/ li
104.15.04	2204.21.42	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
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 7.03/ li	UA 7.03/ li	UA 7.34/ li	UA 7.34/ li
104.15.06	2204.21.52	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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	UA 4.20/ li	UA 4.20/ li	UA 4.39/ li	UA 4.39/ li
104.15.15	2204.22.42	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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 7.03/ li	UA 7.03/ li	UA 7.34/ li	UA 7.34/ li
104.15.19	2204.22.52	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.15	2204.29	Other:				
104.15	2204.29.4	Unfortified wine:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
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	UA 4.20/ li	UA 4.20/ li	UA 4.39/ li	UA 4.39/ li
104.15.08	2204.29.42	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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 7.03/ li	UA 7.03/ li	UA 7.34/ li	UA 7.34/ li
104.15.10	2204.29.52	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
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	UA 13.55/li	UA 13.55/li	UA 14.36/li	UA 14.36/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	UA 4.20/ li	UA 4.20/ li	UA 4.39/ li	UA 4.39/ li
104.16.04	2205.10.22	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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 7.03/ li	UA 7.03/ li	UA 7.34/ li	UA 7.34/ li

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
104.16.06	2205.10.32	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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	UA 4.20/ li	UA 4.20/ li	UA 4.39/ li	UA 4.39/ li
104.16.10	2205.90.22	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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 7.03/ li	UA 7.03/ li	UA 7.34/ li	UA 7.34/ li
104.16.12	2205.90.32	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.17	22.06	Other fermented beverages (for example, cider, perry mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				
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 13.55/li	UA 13.55/li	UA 14.36/li	UA 14.36/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 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
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	UA 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ 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	UA 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ 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	UA 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ 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	UA 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ 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 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ 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 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ 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 volume	UA 102.07/ li aa	UA 102.07/ li aa	UA 106.56/ li aa	UA 106.56/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
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 volume	UA 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ li aa
104.17.90	2206.00.90	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.21	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:				
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	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:				
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA 183.73/ li aa	UA 183.73/ li aa	UA 191.82/ li aa	UA 191.82/ li aa
104.23.03	2208.20.19	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.20.9	Other:				
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 183.73/ li aa	UA 183.73/ li aa	UA 191.82/ li aa	UA 191.82/ li aa
104.23.04	2208.20.99	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
104.23	2208.30	Whiskies:				
104.23.05	2208.30.10	In containers holding 2 li or less	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23.07	2208.30.90	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugar cane products:				
104.23.09	2208.40.10	In containers holding 2 li or less	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23.11	2208.40.90	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23.15	2208.50.90	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.60	Vodka:				
104.23.17	2208.60.10	In containers holding 2 li or less	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23.19	2208.60.90	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.70	Liqueurs and cordials:				
104.23	2208.70.2	In containers holding 2 li or less				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ li aa
104.23.22	2208.70.22	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.70.9	Other:				
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume	UA 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ li aa
104.23.24	2208.70.92	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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 volume but not exceeding 23 per cent by volume	UA 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ li aa
104.23.26	2208.90.22	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ li aa
104.23	2208.90.9	Other:				
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 81.71/ li aa	UA 81.71/ li aa	UA 85.25/ li aa	UA 85.25/ li aa
104.23.28	2208.90.92	Other	UA 204.15/ li aa	UA 204.15/ li aa	UA 213.13/ li aa	UA 213.13/ 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:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
104.30.01	2402.10.10	Imported from Switzerland	UA3, 901.04 /kg net	UA3, 901.04 /kg net	UA4, 193.62 /kg net	UA4, 193.62 /kg net
104.30.03	2402.10.90	Other	UA3, 901.04 /kg net	UA3, 901.04 /kg net	UA4, 193.62 /kg net	UA4, 193.62 /kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes
104.30.07	2402.20.90	Other	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
104.30.09	2402.90.12	Imported from Switzerland	UA3, 901.04 /kg net	UA3, 901.04 /kg net	UA4, 193.62 /kg net	UA4, 193.62 /kg net
104.30.11	2402.90.14	Other	UA3, 901.04 /kg net	UA3, 901.04 /kg net	UA4, 193.62 /kg net	UA4, 193.62 /kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				
104.30.13	2402.90.22	Imported from Switzerland	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes
104.30.15	2402.90.24	Other	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes	UA 8.70/10 cigarettes	UA 8.70/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	UA 215.52/ kg net	UA 215.52/ kg net	UA 231.69/ kg net	UA 231.69/ kg net

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2019)		Proposed (2020)	
			Excise	Fiscal	Excise	Fiscal
104.35	2403.19	Other:				
104.35.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	UA 215.52/ kg net	UA 215.52/ kg net	UA 231.69/ kg net	UA 231.69/ kg net
104.35.03	2403.19.20	Other pipe tobacco	UA 215.52/ kg net	UA 215.52/ kg net	UA 231.69/ kg net	UA 231.69/ kg net
104.35.05	2403.19.30	Cigarette tobacco	UA 374.58/ kg	UA 374.58/ kg	UA 391.06/ kg	UA 391.06/ kg
104.35	2403.91	Other:				
104.35.11	2403.91.10	Imported from Switzerland			UA 815.63/ kg	UA 815.63/ kg
104.35.13	2403.91.20	Other			UA 815.63/ kg	UA 815.63/ kg
104.35	2403.99	Other:				
104.35.15	2403.99.30	Other cigarette tobacco substitutes	UA 374.58/ kg	UA 374.58/ kg	UA 391.06/ kg	UA 391.06/ kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	UA 215.52/ kg net	UA 215.52/ kg net	UA 231.69/ kg net	UA 231.69/ kg net
104.35.19	2403.99.90	Other			UA 815.63/ kg	UA 815.63/ kg

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.07	05.01	74	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.09	06.01	72	Other pipe tobacco substitutes	Full duty	
622.12	104.35.07	05.01	73	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.09	06.01	71	Other pipe tobacco substitutes	Full duty	
622.22	104.35.07	05.01	71	Other cigarette tobacco substitutes		As provided in Note 4 to this section
622.22	104.35.09	06.01	75	Other pipe tobacco substitutes		As provided in Note 4 to this section

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
622.07	104.35.11	05.01	71	Imported From Switzerland	Full duty	
622.07	104.35.13	06.01	76	Other	Full duty	
622.07	104.35.15	07.01	78	Other cigarette tobacco substitutes	Full duty	
622.07	104.35.17	08.01	76	Other pipe tobacco substitutes	Full duty	
622.07	104.35.19	09.01	74	Other	Full duty	
622.12	104.35.11	05.01	70	Imported From Switzerland	Full duty	
622.12	104.35.13	06.01	79	Other	Full duty	

622.12	104.35.15	07.01	77	Other cigarette tobacco substitutes	Full duty	
622.12	104.35.17	08.01	75	Other pipe tobacco substitutes	Full duty	
622.12	104.35.19	09.01	73	Other	Full duty	
622.22	104.35.11	05.01	79	Imported From Switzerland		As provided in Note 4 to this section
622.22	104.35.13	06.01	77	Other		As provided in Note 4 to this section
622.22	104.35.15	07.01	75	Other cigarette tobacco substitutes		As provided in Note 4 to this section
622.22	104.35.17	08.01	73	Other pipe tobacco substitutes		As provided in Note 4 to this section
622.22	104.35.19	09.01	71	Other		As provided in Note 4 to this section

MADE this 28th day of February, 2020.

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