

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 3) NOTICE, 2021
(Published on 26th February, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development sections 53 and 54 of the Excise Duty Act, the schedules to the Acts 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
0302.11	4	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	10%	free	free	25%
0302.13	7	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	free	free	free	25%
0302.14	3	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	free	free	free	25%
0302.19	5	-- Other	kg	25%	10%	free	free	25%
0303.12	4	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	10%	free	free	25%
0303.13	0	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	free	free	free	25%
0303.14	7	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	10%	free	free	25%
0303.19	9	-- Other	kg	25%	10%	free	free	25%
0304.31	0	-- Tilapia (<i>Oreochromis spp.</i>)	kg	25%	10%	free	free	25%
0304.32	7	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	25%	10%	free	free	25%
0304.33	3	-- Nile Perch (<i>Lates niloticus</i>)	kg	25%	10%	free	free	25%
0304.39	1	-- Other	kg	25%	10%	free	free	25%
0304.41	5	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	10%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.42	1	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	10%	free	free	25%
0304.43	8	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	10%	free	free	25%
0304.44	4	-- Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	10%	free	free	25%
0304.47	3	-- Dogfish and other sharks	kg	25%	10%	free	free	25%
0304.48	9	-- Rays and skates (<i>Rajidae</i>)	kg	25%	10%	free	free	25%
0304.49.90	1	-- Other	kg	25%	10%	free	free	25%
0304.51	1	-- Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarius spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carrasius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla omic</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and	kg	25%	10%	free	free	25%
0304.52	6	-- Salmonidae	kg	25%	10%	free	free	25%
0304.53	2	-- Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	10%	free	free	25%
0304.56	1	-- Dogfish and other sharks	kg	25%	10%	free	free	25%
0304.57	8	-- Rays and skates (<i>Rajidae</i>)	kg	25%	10%	free	free	25%
0304.59.90	6	-- Other	kg	25%	10%	free	free	25%
0304.61.90	8	-- Other	kg	25%	10%	free	free	22,5%
0304.62.90	6	-- Other	kg	25%	10%	free	free	22,5%
0304.63.90	2	-- Other	kg	25%	10%	free	free	22,5%
0304.69.90	0	-- Other	kg	25%	10%	free	free	22,5%
0304.71.90	4	-- Other	kg	25%	10%	free	free	22,5%
0304.72.90	0	-- Other	kg	25%	10%	free	free	22,5%
0304.73.90	7	-- Other	kg	25%	10%	free	free	22,5%
0304.74.90	3	-- Other	kg	25%	10%	free	free	22,5%
0304.75.90	6	-- Other	kg	25%	10%	free	free	22,5%
0304.79.90	5	-- Other	kg	25%	10%	free	free	22,5%
0304.81.90	9	-- Other	kg	25%	10%	free	free	22,5%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0304.82.90	5	---	Other	kg	25%	10%	free	free	22.5%
0304.83.90	1	---	Other	kg	25%	10%	free	free	22.5%
0304.87.90	7		Other	kg	25%	10%	free	free	22.5%
0304.88.90	3	---	Other	kg	25%	10%	free	free	22.5%
0304.89.90	4		Other	kg	25%	10%	free	free	22.5%
0304.93.90	6	---	Other	kg	25%	10%	free	free	25%
0304.94.90	2	---	Other	kg	25%	10%	free	free	25%
0304.95.90	9	---	Other	kg	25%	10%	free	free	25%
0304.96.90	5	---	Other	kg	25%	10%	free	free	25%
0304.97.90	1	---	Other	kg	25%	10%	free	free	25%
0304.99.90	4		Other	kg	25%	10%	free	free	25%
0305.31	4	--	Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	10%	free	free	25%
0305.32	0	--	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macroulidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	10%	free	free	25%
0305.39.90	0		Other	kg	25%	10%	free	free	25%
0305.41	9	--	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	free	free	free	25%
0305.43	1		Trot (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus giloe</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	10%	free	free	25%
0305.44	8		Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	10%	free	free	25%
0305.49.90	5	---	Other	kg	25%	10%	free	free	25%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0305.52	0	--	Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	10%	free	free	25%
0305.53	6	--	Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouroidae</i> , <i>Melanconidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	10%	free	free	25%
0305.54.90	8	---	Other	kg	25%	10%	free	free	25%
0305.59	4	--	Other	kg	25%	10%	free	free	25%
0305.64	7	--	Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	10%	free	free	25%
0305.69	9	--	Other	kg	25%	10%	free	free	25%
1604.13.05	9	---	Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	25%	0,96c/kg	free	free	2,4c/kg net
1604.17.10	0	---	Frozen	kg	25% or 200c/kg	10% or 80c/kg	free	free	25% or 200c/kg
1604.18.10	7	---	Frozen	kg	25% or 200c/kg	10% or 80c/kg	free	free	25% or 200c/kg
1604.19.10	3	---	Frozen	kg	25% or 200c/kg	10% or 80c/kg	free	free	25% or 200c/kg
1604.20.80	1	--	Other, frozen	kg	25% or 200c/kg	10% or 80c/kg	free	free	25% or 200c/kg

By the substitution of the following, with retrospective effect from 13th November, 2020 up to and including 31st May, 2021:

Subheading	Description	Provisional payment	Imported from or originating in
7318.15.43	Other bolts with hexagon heads of iron or steel (excluding bolt ends, screw studs and screw studding). (excluding that imported from or originating in: Afghanistan, Albania, Algeria, American Samoa, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Bahrain (Kingdom of), Belarus, Belize, Benin, Bhutan, Brunei Darussalam, Bolivia (Plurinational State of), Bosnia and Herzegovina, Brazil, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, Chile, Colombia, Comoros, Congo (The Democratic Republic of the), Congo (Republic of the), Costa Rica, Côte d'Ivoire, Cuba, Djibouti, Dominica, Dominican Republic, Ecuador, Egypt (Arab Republic of), El Salvador, Eritrea, Eswatini, Equatorial Guinea, Ethiopia, Fiji, Gabon, Gambia (Republic of), Georgia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, Indonesia, Iran (Islamic Republic of), Iraq (Republic of), Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (Democratic People's Republic of), Kosovo, Kyrgyzstan Republic, Kuwait (The State of), Lao People's Democratic Republic, Latvia, Lebanon, Lesotho, Liberia, Libya, Lithuania, Macedonia (former Yugoslav Republic of), Madagascar, Malawi, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Moldova (Republic of), Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, North Macedonia, Oman, Pakistan, Palestine, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Romania, Russian Federation, Rwanda, Saudi Arabia (Kingdom of), Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, São Tomé and Príncipe, Samoa, Senegal, Serbia, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Tanzania (United Republic of), Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkey, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, United Arab Emirates, Uzbekistan, Vanuatu, Venezuela (Bolivarian Republic of), Vietnam, West Bank and Gaza (State of Palestine), Yemen, Zambia, Zimbabwe).	31,8%	All Countries

MADE this 8th day of February, 2021.

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