

Statutory Instrument No. 117 of 2023

EXCISE DUTY ACT
(Act No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 15) NOTICE, 2023
(Published on 8th December, 2023)

IN EXERCISE of the power conferred on the Minister of Finance by 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 deletion of the following:

Heading	Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
48.10	4810.13.30	6	--- Other thermocopy paper	kg	free	free	free	free	free
48.10	4810.14.05	1	--- Thermocopy paper	kg	free	free	free	free	free
48.10	4810.14.10	8	--- Other, with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free
48.10	4810.19.05	3	--- Thermocopy paper	kg	free	free	free	free	free
48.10	4810.19.10	7	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free
48.10	4810.29.05	8	--- Thermocopy paper	kg	free	free	free	free	free
48.10	4810.29.10	4	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free

48.11	4811.60.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free
48.11	4811.90.10	2	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free

By the insertion of the following:

Heading	Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
48.10	4810.13.1		--- Thermocopy paper:						
48.10	4810.13.11	9	---- Of a width not exceeding 150 mm	kg	5%	free	free	free	5%
48.10	4810.13.19	5	---- Other	kg	free	free	free	free	free
48.10	4810.14.2		--- Thermocopy paper:						
48.10	4810.14.21	3	---- Of a width not exceeding 150 mm	kg	5%	free	free	free	5%
48.10	4810.14.29	9	---- Other	kg	free	free	free	free	free
48.10	4810.14.30	2	--- Other, with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free
48.10	4810.19.2		--- Thermocopy paper:						
48.10	4810.19.21	5	---- Of a width not exceeding 150 mm	kg	5%	free	free	free	5%
48.10	4810.19.29	0	---- Other	kg	free	free	free	free	free
48.10	4810.19.30	4	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free

48.10	4810.29.2		--- Thermocopy paper:						
48.10	4810.29.21	6	---- Of a width not exceeding 150 mm	kg	5%	free	free	free	5%
48.10	4810.29.29	5	---- Other	kg	free	free	free	free	free
48.10	4810.29.30	9	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free
48.11	4811.60.2		-- Coated with a thermosensitive layer:						
48.11	4811.60.21	4	-- In rolls of a width not exceeding 150 mm	kg	5%	free	free	free	5%
48.11	4811.60.29	5	--- Other	kg	free	free	free	free	free
48.11	4811.60.30	3	-- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free
48.11	4811.90.2		-- Coated with a thermosensitive layer:						
48.11	4811.90.21	8	--- In rolls of a width not exceeding 150 mm	kg	5%	free	free	free	5%
48.11	4811.90.29	3	--- Other	kg	free	free	free	free	free
48.11	4811.90.30	7	-- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	free	free	free	free	free

By the substitution of the following:

Heading	Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
48.10	4810.13.20	9	- - - Other, of a width not exceeding 150 mm	kg	free	free	free	free	free

By the insertion of the following Additional Note(s) 3 after Additional Note 2 in Chapter 70 of Section XIII to Part 1 of Schedule No. 1:

3. Shower enclosures of tariff subheading 7020.00.10 are classified in this subheading whether or not framed, trimmed, fitted with hinges, door handles and the like

By the insertion of the following:

Heading	Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
70.20	7020.00.10	0	- Shower enclosures, including shower doors and shower panels as provided for in Additional Note 3 to Chapter 70	kg	15%	free	free	free	15%
70.20	7020.00.90	9	- Other	kg	free	free	free	free	free

By the substitution of the following:

Heading	Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
70.20	7020.00		Other articles of glass:						

MADE this 24th day of November, 2023.

PEGGY O. SERAME,
Minister of Finance.