

*Statutory Instrument No. 25 of 2024*

**EXCISE DUTY ACT**  
(No. 34 of 2018)

**EXCISE DUTY AMENDMENT OF SCHEDULE**  
**(No. 4) NOTICE, 2024**  
*(Published on 1st March, 2024)*

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule below:

**By the deletion of the following:**

Heading/ Sub- heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	SADC	EFTA	MERCOSUR
1212.99.1		--- Aspalathus linearis (Rooibos/ Red Bush):						
1212.99.11	6	---- Leaves and stems, dried, in immediate packings not exceeding 10 kg	kg	20%	free	free	20%	20%
1212.99.13	2	---- Other leaves and stems, dried	kg	20%	free	free	20%	20%
1212.99.19	1	---- Other	kg	20%	free	free	20%	20%
1212.99.90	6	--- Other	kg	20%	free	free	20%	20%
3002.41.1		--- Against Coronavirus:						
3002.41.11	2	---- Against Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCoV-2) and its variants	kg	free	free	free	free	free
3002.41.19	8	---- Other	kg	free	free	free	free	free
3002.41.20	1	--- Bacilles Calmette-Guérin (BCG)	kg	free	free	free	free	free
3002.41.25	2	--- Oral Polio Vaccine (OPV)	kg	free	free	free	free	free
3002.41.30	9	--- Rotavirus Vaccine (RV)	kg	free	free	free	free	free
3002.41.35	3	--- Diphtheria, Tetanus, Acellular Pertussis (DTaP-IPV- Hib-HBV (Hexaxim))	kg	free	free	free	free	free
3002.41.40	6	--- Inactivated Polio Vaccine, Haemophilus Influenzae Type B and Hepatitis B Combined	kg	free	free	free	free	free
3002.41.45	7	--- Pneumococcal Conjugated (PCV)	kg	free	free	free	free	free
3002.41.50	3	--- Measles Vaccine	kg	free	free	free	free	free
3002.41.55	4	--- Tetanus and reduced strength of Diphtheria Vaccine (Td Vaccine)	kg	free	free	free	free	free
7210.61.10	5	--- Of a thickness of less than 0,45 mm	kg	10%	free	free	free	10%
7210.70.10	3	--- Of a thickness of less than 0,45 mm	kg	20%	free	free	20%	18%
9401.91.20	7	--- Mechanical actions for chairs	kg	20%	free	free	20%	18%
9401.99.20	8	--- Mechanical actions for chairs	kg	20%	free	free	20%	18%

By the insertion of the following:

Heading/ Sub- heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	SADC	EFTA	MERCO- SUR
0507.10.10	7	-- Tasks of the African elephant ( <i>Loxodonta Africana</i> ); ivory powder and waste thereof	kg	free	free	free	free	free
0507.10.20	4	-- Horns of the white rhinoceros ( <i>Ceratotherium simum</i> ), black rhinoceros ( <i>Diceros bicornis</i> ); ivory powder and waste thereof	kg	free	free	free	free	free
0507.10.90	5	-- Other	kg	free	free	free	free	free
1211.90.5		-- <i>Aspalathus linearis</i> (Rooibos/Red Bush):						
1211.90.51	4	--- Leaves and stems, dried, in immediate packings not exceeding 10kg	kg	20%	free	free	20%	20%
1211.90.53	0	--- Other leaves and stems, dried	kg	20%	free	free	20%	20%
1211.90.59	8	--- Other	kg	20%	free	free	20%	20%
2002.90.10	2	-- Tomato paste having a Brix value not exceeding 32 Brix and a Bostwick value not exceeding 4,2 cm, in containers holding 200 li or more	kg	37%	free	free	37%	37%
2002.90.20	2	-- Tomato paste having a Brix value exceeding 32 Brix but not exceeding 38 Brix, in containers holding 200 li or more	kg	37%	free	free	37%	37%
2002.90.90	0	-- Other	kg	37%	free	free	37%	37%
3002.41.13	9	--- Against Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCoV-2) and its variants, put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.15	5	--- Against Severe Acute Respiratory Syndrome Coronavirus 2 (SARSCoV-2) and its variants, not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.17	1	--- Bacilles Calmette-Guérin (BCG), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.21	4	--- Bacilles Calmette-Guérin (BCG), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.23	6	--- Oral Polio Vaccine (OPV), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.26	0	--- Oral Polio Vaccine (OPV), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.27	9	--- Rotavirus Vaccine (RV), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.31	7	--- Rotavirus Vaccine (RV), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.33	3	--- Diphtheria, Tetanus, Acellular Pertussis (DTaP-IPV-Hib-HBV (Hexaxim)), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free

Heading/ Sub- heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	SADC	EFTA	MERCO- SUR
3002.41.36	8	--- Diphtheria, Tetanus, Acellular Pertussis (DTaP-IPV-Hib-HBV (Hexaxim)), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.43	0	--- Tetanus toxoid (TT), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.45	7	--- Tetanus toxoid (TT), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.47	3	--- Pneumococcal Conjugated Vaccine (PCV), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.51	1	--- Pneumococcal Conjugated Vaccine (PCV), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.53	8	--- Measles Vaccine, put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.55	4	--- Measles Vaccine, not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.57	0	--- Measles and Rubella containing vaccine, put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.61	9	--- Measles and Rubella containing vaccine, not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.63	5	--- Oral Cholera Vaccine (OCV), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.65	1	--- Oral Cholera Vaccine (OCV), not put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.67	8	--- Human Papilloma Virus Vaccine (HPV), put up in measured doses or in forms or packings for retail sale	kg	free	free	free	free	free
3002.41.71	6	--- Human Papilloma Virus Vaccine (HPV), not put up in measured doses or in forms or packings for retail sale	kg	10%	free	free	free	10%
7210.49.40	9	--- Of a thickness of 0,45 mm or more but not exceeding 0,80 mm	kg	10%	free	free	free	10%
7210.49.50	6	--- Of a thickness exceeding 0,80 mm but not exceeding 1,60 mm	kg	10%	free	free	free	10%
7210.61.20	2	--- Of a thickness not exceeding 0,20 mm	kg	10%	free	free	free	10%
7210.61.30	1	--- Of a thickness exceeding 0,20 mm but not exceeding 0,45 mm	kg	10%	free	free	free	10%
7210.61.40	7	--- Of a thickness exceeding 0,45 mm but not exceeding 0,80 mm	kg	10%	free	free	free	10%

Heading/ Sub- heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	SADC	EFTA	MERCOSUR
7210.70.20	0	-- Of a thickness not exceeding 0,20 mm	kg	10%	free	free	free	10%
7210.70.30	8	-- Of a thickness exceeding 0,20 mm but not exceeding 0,45 mm	kg	10%	free	free	free	10%
7210.70.40	5	-- Of a thickness exceeding 0,45 mm but not exceeding 0,80 mm	kg	10%	free	free	free	10%
9401.79.55	1	--- Chairs with seats of polymers of propylene, (excluding chairs covered by the preceding subheadings under 9401.79)	kg	20%	free	free	20%	18%
9401.79.60	8	--- Chairs with seats of wood, (excluding those having seats of medium density fibreboard (MDF) and excluding chairs covered by the preceding subheadings under 9401.79)	kg	20%	free	free	20%	18%
9401.79.65	9	--- Chairs with seats of medium density fibreboard (MDF) (excluding chairs covered by the preceding subheadings under 9401.79)	kg	20%	free	free	20%	18%
9401.80.35	4	-- Other chairs for children, of polymers of propylene (excluding chairs covered by the preceding subheadings under 9401.80)	kg	20%	free	free	20%	18%
9401.91.15	0	--- Identifiable for use with motor vehicle seats of subheading 9401.20	kg	20%	free	free	20%	18%
9401.91.2		--- Mechanical actions for chairs:						
9401.91.21	5	---- For the seats of subheading 9401.61.10 and 9401.61.20	kg	20%	free	free	20%	18%
9401.91.29	0	---- Other	kg	20%	free	free	20%	18%
9401.99.15	1	--- Identifiable for use with motor vehicle seats of subheading 9401.20	kg	20%	free	free	20%	18%
9401.99.2		--- Mechanical actions for chairs:						
9401.99.21	6	---- For the seats of subheading 9401.61.10 and 9401.61.20	kg	20%	free	free	20%	18%
9401.99.29	1	---- Other	kg	20%	free	free	20%	18%
9403.20.05	2	-- School-desks and similar desks, with metal frame and solid wooden desk-tops	kg	20%	free	free	20%	18%
9403.20.10	9	-- School-desks and similar desks, with metal frames and medium density fibreboard (MDF) desktops	kg	20%	free	free	20%	18%
9403.20.15	0	-- Other school-desks and seat combinations, sharing a single metal frame, with desktops and seats of solid wood	kg	20%	free	free	20%	18%

Heading/ Sub- heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	SADC	EFTA	MERCOSUR
9403.20.20	6	-- Other school-desks and seat combinations, sharing a single metal frame, with desktops and seats of medium density fibreboard (MDF)	kg	20%	free	free	20%	18%
9403.20.90	7	-- Other	kg	20%	free	free	20%	18%
9403.70.85	5	-- Tables for children, of polypropylene	kg	20%	free	free	20%	18%
9403.70.90	6	-- Other	kg	20%	free	free	20%	18%

By the substitution of the following:

Heading/ Sub- heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	SADC	EFTA	MERCOSUR
0507.10		-- Ivory; Ivory powder and waste:						
1212.99	0	-- Other	kg	20%	free	free	20%	18%
2602.90		- Other:						
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split (excluding leather of heading 41.14):						
8704.90		- Other:						
9403.28		- Other metal furniture:						
9403.70		- Furniture of plastics:						

By the insertion of the following:

Heading/ Sub- heading	§	Article Description	Statistical Unit	Rate of Duty				
				General	EU/UK	SADC	EFTA	MERCOSUR
2009.89.55	0	--- Nut juices	kg	free	free	free	free	free
2009.90.15	9	-- Nut juices	kg	free	free	free	free	free

By the insertion of the following:

Tariff Item	Tariff Heading	Rebate Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti- dumping duty
213.03	7007.21.20	01.08	81	Windscreens for vehicles, exported or manufactured by Dongguan Kong Wan Automobile Glass Limited	301.00-399.00; 401.00-499.00	China	28,39%
213.03	7007.21.20	02.08	86	Windscreens for vehicles, exported or manufactured by Xinyi Automobile Glass (Shenzhen) Co., Ltd	301.00-399.00; 401.00-499.00	China	12,92%
213.03	7007.21.20	03.08	80	Windscreens for vehicles, exported or manufactured by Dongguan Benson Automobile Glass Co., Ltd	301.00-399.00; 401.00-499.00	China	12,92%
213.03	7007.21.20	04.08	85	Windscreens for vehicles, (excluding those exported or manufactured by Dongguan Kong Wan Automobile Glass Limited, BSG Auto Glass Co., Ltd, Fuyao Glass Industry Group Co., Ltd, Xinyi Automobile Glass (Shenzhen) Co., Ltd, Dongguan Benson Automobile Glass Co., Ltd)	301.00-399.00; 401.00-499.00	China	129,15%

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.16	8536.90.90	01.08	88	Electrical apparatus for making connections to or in electrical circuits, for a voltage not exceeding 1000 V, other, for use in international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, provided the goods are not available in SACU market	Full duty
460.16	8544.70	02.06	62	Optic fibre cables, for use in international submarine optic fibre cable infrastructure, at such times, in such quantities and subject to such conditions as Permanent Secretary, Ministry of Trade and Industry may allow by specific permit, provided the goods are not available in SACU market	Full duty

By the substitution of Note 1 in Section F to Part I of Schedule No. 6 with the following:

Item 623.02 applies to the excisable goods specified therein, supplied for use by the diplomatic and other foreign representatives mentioned in rebate item 406.02, 406.03 or 406.05 of Schedule 4, subject to the requirements of those rebate items and the provisions of Notes 1 to 7 to rebate item 406.00.

MADE this 7th day of February, 2024.

PEGGY O. SERAME,  
Minister of Finance.