

Statutory Instrument No. 82 of 1982

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 8) NOTICE, 1982

(Published on 26th March, 1982)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 49 and 50 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

PART 2 OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.05	By the substitution for sub-items 104.05.10, 104.05.20 and 104.05.30 of the following:		
	.10 Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution.	1,76 UA per 100 litres	2,82 UA per 100 litres
	.20 Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution	1,76 UA per 100 litres	2,82 UA per 100 litres
	.30 Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution	1,76 UA per 100 litres	2,82 UA per 100 litres
104.15	By the deletion of subitems 104.15.10 and 104.15.20		

SECTION BOF PART 2 OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
118.00 to 130.00	By the substitution for the expression — (a) "20%", wherever it occurs, of the expression "25%"; (b) "25%", wherever it occurs, of the expression "30%".		

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
604.02.10	By the substitution for item 604.02.10 of the following: .10 104.15 (1) Fortified still wine (2) Sparkling wine (excluding champagne)	Full duty Full duty	
604.03.10	By the substitution for item 604.03.10 of the following: .10 104.15 (1) Fortified still wine (2) Fortified still wine used by such society in the manufacture of spirituous beverages supplied in terms of this item (3) Sparkling wine (excluding champagne)	Full duty Full duty	Full duty

604.04 By the deletion of item 604.04.
606.04.05 By the deletion of items 606.04.05 and 606.04.07
and
606.04.07
607.04.05 By the substitution for the heading of item 607.04.05 of the following:
"104.15 Fortified still wine entered for use:"
609.04.20 By the substitution for item 609.04.20 of the following:
".20 104.15 Fortified still wine entered for use in any church for Full duty"
religious purposes

P.S. MMUSI,
Minister of Finance and Development Planning.

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