

CUSTOMS AND EXCISE DUTY ACT  
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 65) NOTICE, 1991  
(Published on 20th September, 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

SCHEDULE

Part 2 A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
Notes		By the insertion after Note 5 of the following:		
	"6.	The rates of duty specified in tariff items 104.20.40 and 104.20.50 are additional to the rates of duty specified in tariff items 104.20.10, 104.20.15, 104.20.25, 104.20.29 and 104.20.30."		
104.00		By the substitution for tariff item 104.00 of the following:		
"104.00		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		
104.01	19.01	<b>MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NO. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>		
.10		Preparations, based on sorghum flour, put up for making beverages	2,5%	2,5%
104.05	22.01	<b>WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW;</b>		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
	22.02	<b>WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):</b>		
.10		Mineral waters including spa waters and aerated waters, put up in closed bottles or other close containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36u/l plus 2,5%	5,42u/l plus 2,5%
.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 (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36u/l plus 2,5%	5,42u/l plus 2,5%
.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 (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36u/l plus 2,5%	5,42u/l plus 2,5%
104.10	22.03	<b>BEER MADE FROM MALT:</b>		
.10		Of a relative density before fermentation not exceeding 1 040 <sup>p</sup> plus 2,5%	4 809u/l 100 l plus 2,5%	4 808u/l 100 l
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275u/l 100 l	275u/l 100 l
.20		Of a relative density before fermentation exceeding 1 040 <sup>p</sup> but not exceeding 1 050 <sup>p</sup> , which is cleared ex any customs and		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer:		
		(1) On the first 4 500 000 l or any quantity less than 4 500 000 l so cleared during a financial year	5 048u/ 100 l plus 2,5%	-
		(2) On the quantity so cleared during a financial year which is more than 4 500 000 l but not exceeding 9 000 000 l	5 216u/ 100 l plus 2,5%	-
		(3) On the quantity so cleared during a financial year which is more than 9 000 000 l but not exceeding 18 000 000 l	5 348u/ 100 l plus 2,5%	-
104.10		(4) On the quantity so cleared during a financial year which is more than 18 000 000 l but not exceeding 27 000 000 l	5 480u/ 100 l plus 2,5%	-
.20		(5) On the quantity so cleared during a financial year which is more than 27 000 000 l but not exceeding 36 000 000 l	5 612u/ 100 l plus 2,5%	-
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 l	5 744u/ 100 l plus 2,5%	-
		(7) If duty is paid on illicit beer	5 744u/ 100 l plus 2,5%	-
		(8) If imported	- 100 l plus 2,5%	5 062u/
		Of a relative density before fermentation exceeding 1 050°	5 843u/ 100 l plus 2,5%	5 282u/ 100 l plus 2,5%
		Plus, for every degree of relative density before fermentation exceeding 1 080°	22u/ 100 l	22u/ 100 l
104.15	22.04	<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;</b>		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
104.15	22.05	<b>VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;</b>		
	22.06	<b>OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD):</b>		
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	1%	1%
.10		Unfortified still wine	2,5%	2,5%
.40		Fortified still wine	2 558u/ 100 l plus 2,5%	2 558u/ 100 l plus 2,5%
.50		Other still fermented beverages, unfortified	2,5%	2,5%
.60		Other still fermented beverages, fortified	2 692u/ 100 l plus 2,5%	2 692u/ 100 l plus 2,5%
.70		Sparkling wine (excluding champagne)	4 164u/ 100 l plus 2,5%	4 164u/ 100 l plus 2,5%
.80		Other fermented beverages (excluding sorghum beer)	4 394u/ 100 l plus 2,5%	4 394u/ 100 l plus 2,5%
104.20	22.07	<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;</b>		
104.20	22.08	<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:</b>		
.10		Wine spirits, manufactured in the Republic by the distillation of wine	128 729u/ 100 l of absolute alcohol	-
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	138 692u/ 100 l of absolute alcohol	-
.25		Spirits, manufactured in the Republic by the distillation of any grain product	143 199u/ 100 l of absolute alcohol	-

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.29		Other spirits, manufactured in the Republic	133 166u/ 100 l of absolute alcohol	-
.30		Imported spirits and imported unpacked spirituous beverages of any kind	-	119 115u/ 100 l of absolute alcohol or 52 078u/ 100 l
.40		Spirituous beverages in the usual trade packing (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume	2,5%	119 116u/ 100 l of absolute alcohol plus 2,5% or 52 078u/ 100 l plus 2,5%
.50		Liqueurs, cordials and similar spirituous beverages in the usual trade packing containing added sugar, with or without flavouring substances	2,5%	119 116u/ 100 l of absolute alcohol plus 2,5%
104.30	24.02	<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES;</b>		
	24.03	<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:</b>		
.10		Cigars	205u/kg net plus 2,5%	227u/kg net plus 2,5%
.20		Cigarettes  Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	20,5u/10 cigarettes plus 56u/kg tobacco content plus 2,5% 936u/kg tobacco content	20,5u/10 cigarettes plus 56u/kg tobacco content plus 2,5% 936u/kg tobacco content
.30		Cigarette tobacco	20,5u/ 50 g or fraction thereof plus	20,5u/ 50 g or fraction thereof plus

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
			213u/kg tobacco plus 2,5%	213u/kg tobacco plus 2,5%
		Plus a suspended duty of :		
		(i) In operation	Nil	Nil
		(ii) Maximum rate tobacco	73u/kg tobacco	73u/kg
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	235u/kg net plus 2,5%	235u/kg net plus 2,5%
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	217u/kg net plus 2,5%	217u/kg net plus 2,5%

NOTE: The effect of this amendment is that the rate of duty on certain excisable products will be increased and preparations based on sorghum flour put up for making beverages, sorghum beer and unfortified still wine will become excisable with effect from 30th September, 1991.

**Part 2B of Schedule No. 1 to the Act**

118.10  
to  
130.10

By the substitution for the rate of duty of "35%" wherever it occurs in items 118.10, 118.15, 118.20, 118.25, 118.30, 120.10, 120.15, 124.40, 124.45, 124.50, 124.55, 124.60, 124.65, 124.70, 124.75, 128.10, 128.15, 128.20, 128.25, 128.30 and 128.35, of the rate of duty of "37,5%".

By the substitution for the rate of duty of "30%" wherever it occurs in items 118.35, 118.40, 126.10, 128.45, 128.50, 128.55, 128.60, 129.10, 129.15 and 129.20, of the rate of duty of "32,5%".

By the substitution for the rate of duty of "15%" wherever it occurs in item 126.10, of the rate of duty of "17,5%".

By the substitution for the rate of duty of "50%" wherever it occurs in item 124.75, of the rate of duty of 52,5%".

By the substitution for the rate of duty of "2,5% of the total excise value of all such motor vehicles removed" wherever it occurs in item 126.05, of the rate of duty of "3% of the total

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		excise value of all such motor vehicles removed".		
118.10 to 130.10		By the substitution for the rate of duty of "12% of the total excise value of all such motor vehicles removed less UA2 800/vehicle" wherever it occurs in item 126.05, of the rate of duty of "12% of the total excise value of all such motor vehicles removed less UA2 800/vehicle or 2,5%".		

NOTE: The rates of duty are increased to the extent as indicated with effect from 30th September, 1991.

MADE this 18th day of September, 1991.

F. G. MOGAE,  
*Minister of Finance and Development  
Planning.*