

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

AMENDMENT OF SCHEDULES (NO. 67) NOTICE, 1991  
(Published on 1st November, 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 proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
22.04			By the substitution for subheading No. 2204.10.10 of the following:		
	“.10	7	Champagne	l	41,79 u/l”

NOTE: The rate of duty on champagne is amended from 62,13u/l to 41,79u/l.

Part 2 A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
104.15		By the substitution for tariff item 104.15.70 of the following:		
	“.70	Sparkling wine	4 164u/ 100 l plus 2,5%	4 164u/ 100 l plus 2,5%”
104.30		By the substitution for tariff item 104.30.20 of the following:		
	“.20	Cigarettes	21u/10 ciga- rettes plus 2,5%	21u/10 ciga- rettes plus 2,5%
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	936u/ kg tobacco content	936u/ kg tobacco content”

---

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS

---

NOTE:      The effect of this amendment is that -

              (a) the scope of tariff item 104.15.70 is extended to include all sparkling wine; and

              (b) the rate of duty on cigarettes are amended to the extent as indicated.

---

MADE this 2nd day of October, 1991.

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