

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

AMENDMENT OF SCHEDULE (NO. 4) NOTICE, 2002
(Published on 19th April, 2002)

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 No. 5 to the Act

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D.	DESCRIPTION	EXTENT OF REFUND
531.00				By the insertion before refund item 532.00 of the following:	
“531.00				MINIMUM MARKET ACCESS	
531.01				Goods entered for home consumption in terms of Schedule No. 1 on or after 1 January 1998 but not later than 31 December 1998: Provided that the importer is in possession of a specific rebate permit issued in terms of rebate item 460.25 by the Permanent Secretary, Ministry of Agriculture: Provided further that the Director is satisfied that no previous claims were submitted in respect of such consignments:	
	04.03	01.04	41	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Full duty less 19,2%
	04.04	01.04	48	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	Full duty less 19,2%
				Wheat	Full duty less 14,4%
	10.01	01.04	47	Maize (corn)	Full duty less 10%

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D.	DESCRIPTION	EXTENT OF REFUND
	10.05	01.04	42	Sparkling wine, in containers holding li or less	Full duty less 14.6%
	2204.10	01.06	64		
		02.06	69	sparkling wine, in containers holding more than 2 li	Full duty less 19.6%
	2204.21	01.06	66	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 li or less	Full duty less 14.6%
	2204.29	01.06	65	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested less 19.6% by the addition of alcohol, in containers holding more than 2 li	Full duty less 19.6%
531.01	2204.30	01.06	69	Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Full duty less 14.6%
	2205.10	01.06	60	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding 2 li or less	Full duty less 19.6%
	2205.90	01.06	69	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 li	Full duty less 14.6%
	22.06	01.04	49	Other fermented beverages (for examples, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	Full duty less 119.4%
	22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or	Full duty less 13.4%
	22.07	01.04	45	Higher, ethy alcohol and other spirits, denatured, or any strength less24,2%	Full duty less13,4%
				Spirits obtained by distilling grape wine or Grape marc, in containers holding 2 li or less	

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D.	DESCRIPTION	EXTENT OF REFUND
	2208.20	01.06	67	Spirits obtained by distilling grape wine or Grape marc, in containers holding more than 2 li	Full duty less 24,2%
		02.06	61	Whiskies, in containers holding 2 li or less	
	2208.30	01.06	64	li	
		02.06	69		
	2208.40	01.06	61	Rum and tafia, in containers holding 2 li or less	Full duty less 13,4%
		02.06	66	Rum and tafia, in containers holding more than 2 li	Full duty less 24,2%
	2208.50	01.06	69	Gin and Geneva, in containers holding 2 li or less	Full duty less 24,2%
		02.06	63	Gin and Geneva, in containers holding more than 2 li	Full duty less 119,4%
	2208.60	01.06	66	Vodka	Full duty less 119,4%
	2208.70	01.06	63	Liqueurs and cordials	Full duty less 119,4%”
	2208.90	01.06	68	Other	

MADE this 9th day of December, 2001.

B. GAOLATHE,
*Minister of Finance and Development
 Planning.*