

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

CUSTOMS AND EXCISE DUTY (AMENDMENT
OF SCHEDULE (NO. 2)) NOTICE, 2006
(Published on 17th March, 2006)

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.

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2005/2006		PROPOSED RATE OF DUTY 2006/2007	
			Excise	Customs	Excise	Customs
104.0		Prepared foodstuffs; beverages, spirits and vinegar; tobacco				
104.01	19.01	Malt extract; food preparation of flour; groats, meal starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included not elsewhere specified or included:				
.10		Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34.7c/kg	34.7c/kg	34.7c/kg	34.7c/kg
104.10	22.03	Beer made from malt				
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82 c/l	7.82 c/l	7.82 c/l	7.82 c/l
.20		Other	3364.98 c/l of absolute alcohol	3364.98 c/l of absolute alcohol	3667.82 c/l of absolute alcohol	3667.82 c/l of absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must, other than that of heading No. 20.09				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2005/2006		PROPOSED RATE OF DUTY 2006/2007	
			Excise	Customs	Excise	Customs
	22.05	Vermouths and other wine of fresh grapes flavoured with plants or aromatic substances				
.02		Sparkling wine	387.99 c/l	387.99 c/l	465.58 c/l	465.58 c/l
.04		Unfortified wine	140.52 c/l	140.52 c/l	158.09 c/l	158.09 c/l
.06		Fortified wine	263.14 c/l	263.14 c/l	287.88 c/l	287.88 c/l
104.17	22.06	Other fermented beverages, (for example, cider, perry and mead); mixtures of fermented beverages and non-alcoholic beverage, not elsewhere specified or included;				
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82 c/l	7.82 c/l	7.82 c/l	7.82 c/l
.15		Other fermented beverages, unfortified	168.24 c/l	168.24 c/l	183.38 c/l	183.38 c/l
.17		Other fermented beverages, fortified	333.65 c/l	333.65 c/l	365.35 c/l	365.35 c/l
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	168.24 c/l	168.24 c/l	183.38 c/l	183.38 c/l
.90		Other	333.65 c/l	333.65 c/l	365.35 c/l	365.35 c/l
104.20	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength				
	22.08	Undenatured ethyl alcohol of an alcohol strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:				
.10		Wine spirits, manufactured by the distillation of wine	5 042.01 c/l of absolute alcohol	4 945.88 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol
.15		Spirits, manufacturing by the distillation of any sugar cane product	5 042.01 c/l of absolute alcohol	5 028.11 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2005/2006		PROPOSED RATE OF DUTY 2006/2007	
			Excise	Customs	Excise	Customs
	.25	Spirits, manufactured by the distillation of any grain product	5 042.01 c/l of absolute alcohol	4 996.01 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol
	.29	Other spirits	5 042.01 c/l of absolute alcohol	5 042.01 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol
	.40	Liqueurs and other spirituous beverages	5 042.01 c/l of absolute alcohol	5 042.01 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol	5 521.00 c/l of absolute alcohol
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes				
	.10	Cigars, cheroots, and cigarillos, of tobacco or of tobacco substitutes	141 676.55 c/kg net	141 676.55 c/kg net	148 515.70 c/kg net	148 515.70 c/kg net
	.20	Cigarettes, of tobacco or of tobacco substitutes	252.22 c/10 cigarettes	252.22 c/10 cigarettes	278.04 c/10 cigarettes	278.04 c/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
	.10	Cigarettes tobacco and substitutes thereof	14 946.05 c/kg	14 946.05 c/kg	15 649.41 c/kg	15 649.41 c/kg
	.20	Pipe tobacco and substitutes thereof	7 624.01 c/kg net	7 624.01 c/kg net	8 261.93 c/kg net	8 261.93 c/kg net

MADE on the 2nd day of March, 2006.

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