

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 2)**  
**NOTICE, 2008**  
(Published on 20th March, 2008)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 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 2007/2008		PROPOSED RATE OF DUTY 2008/2009	
			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	3 961.25 c/l of absolute alcohol	3 961.25 c/l of absolute alcohol	UA42.38 /l of absolute alcohol	UA42.38 /l of absolute alcohol

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2007/2008		PROPOSED RATE OF DUTY 2008/2009	
			EXCISE	CUSTOM	EXCISE	CUSTOM
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading No. 20.09)				
	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances				
	.02	Sparkling wine	512.14 c/l	512.14 c/l	UA5.63 /l	UA5.63 /l
	.04	Unfortified wine	171.53 c/l	171.53 c/l	UA1.84 /l	UA1.84 /l
	.06	Fortified wine	316.67 c/l	316.67 c/l	UA3.40 /l	UA3.40 /l
104.17	22.06	Other fermented beverages, (for example, cider, perry and mead); mixtures of fermented beverages and non-alcoholic beverages, 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	198.05 c/l	198.05 c/l	UA2.12 /l	UA2.12 /l
	.17	Other fermented beverages, fortified	401.88 c/l	401.88 c/l	UA4.32 /l	UA4.32 /l
	.22	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	198.05 c/l	198.05 c/l	UA2.12 /l	UA2.12 /l
	.90	Other	401.88 c/l/401.88 c/l		UA4.32 /l	UA4.32 /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 alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2007/2008		PROPOSED RATE OF DUTY 2008/2009	
			EXCISE	CUSTOM	EXCISE	CUSTOM
.10		Wine spirits, manufactured by the distillation of wine	6 100.71 c/l of absolute alcohol	6 100.71 c/l of absolute alcohol	UA67.72 /l of absolute alcohol	UA67.72 /l of absolute alcohol
.15		Spirits, manufacturing by the distillation of any sugar cane product	6 100.71 c/l of absolute alcohol	6 100.71 c/l of absolute alcohol	UA67.72 /l of absolute alcohol	UA67.72 /l of absolute alcohol
.25		Spirits, manufactured by the distillation of any grain product	6 100.71 c/l of absolute alcohol	6 100.67 c/l of absolute alcohol	UA67.72 /l of absolute alcohol	UA67.72 /l of absolute alcohol
.29		Other spirits	6 100.71 c/l of absolute alcohol	6 100.71 c/l of absolute alcohol	UA67.72 /l of absolute alcohol	UA67.72 /l of absolute alcohol
.40		Liqueurs and other spirituous beverages	6 100.71 c/l of absolute alcohol	6 100.71 c/l of absolute alcohol	UA67.72 /l of absolute alcohol	UA67.72 /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	164 057.97 c/kg net	164 057.97 c/kg net	UA1 726.92 /kg net	UA1 726.92 /kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	307.82 c/10 cigarettes	307.82 c/10 cigarettes	UA3.41 /10 cigarettes	UA3.41 /10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
.10		Cigarettes of tobacco and substitutes thereof	16 483.51 c/kg	16 483.51 c/kg	UA173.49 /kg	UA173.49 /kg
.20		Pipe tobacco and substitutes thereof	8 738.60 c/kg net	8 738.60 c/kg net	UA92.15 /kg net	UA92.15 /kg net

MADE this 6th day of March, 2008.

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