

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE
(NO. 4)) NOTICE, 2010
(Published on 19th March, 2010)

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	ARTICLE DESCRIPTION	2009/10 PRESENT RATE OF DUTY		2010/11 PROPOSED RATE DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
104.00		Prepared foodstuffs; beverages, spirits and vinegar; tobacco				
104.01	19.01	Malt extract; food preparations of flour, grouts, meal starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on totally defatted basis 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	7.82c/li	7.82c/li	7.82c/li	7.82c/li
.20		Other	UA46.41/li of absolute alcohol	UA46.41/li of absolute alcohol	UA50.20/li of absolute alcohol	UA50.20/li of absolute alcohol

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	2009/10 PRESENT RATE OF DUTY		2010/11 PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
104.15.	22.04	wine of fresh grapes, including fortified wines; grape must				
.02	22.05	(excluding that of heading No. 20.09)				
.04						
.06		vermouth and other wine of fresh grapes flavoured with plants or aromatic substances				
		Sparkling wine	UA6.16/li	UA6.16/li	UA6.67/li	UA6.67/li
		Unfortified wine	UA1.98/li	UA1.98/li	UA2.14/li	UA2.14/li
		Fortified wine	UA3.72/li	UA3.72/li	UA4.03/li	UA4.03/li
104.17	22.06	Other fermented beverages, (for example, cider, Perry and mead); mixtures of fermented beverages and 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/li	7.82 c/li	7.82 c/li	7.82 c/li
.15		Other fermented beverages, unfortified	UA2.33/li	UA2.33/li	UA2.52/li	UA2.52/li
.17		Other fermented beverages, fortified	UA4.73/li	UA4.73/li	UA5.15/li	UA5.15/li
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	UA2.33/li	UA2.33/li	UA2.52/li	UA2.52/li
.90		Other	UA4.73/li	UA4.73/li	UA5.15/li	UA5.15/li

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	2009/10 PRESENT RATE OF DUTY		2010/11 PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
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:				
.10		Wine spirits, manufactured by the distillation of wine	UA77.67/li of absolute alcohol	UA77.67/li of absolute alcohol	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol
.15		Spirits, manufacturing by the distillation of any sugar cane product	UA77.67/li of absolute alcohol	UA77.67/li of absolute alcohol	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol
.25		Spirits, manufactured by the distillation of any grain product	UA77.67/li of absolute alcohol	UA77.67/li of absolute alcohol	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol
.29		Other spirits	UA77.67/li of absolute alcohol	UA77.67/li of absolute alcohol	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol
.40		Liqueurs and other spirituous beverages	UA77.67/li of absolute alcohol	UA77.67/li of absolute alcohol	UA84.57/li of absolute alcohol	UA84.57/li 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	UA1 951.43 /kg net	UA1 951.43 /kg net	UA2 072.31 /kg net	UA2 072.31 /kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	UA3.85 /10cigarettes	UA3.85 /10cigarettes	UA4.47 /10cigarettes	UA4.47 /10cigarettes

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	2009/10 PRESENT RATE OF DUTY		2010/11 PROPOSED RATE OF DUTY	
			EXCISE	CUSTOMS	EXCISE	CUSTOMS
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	UA183.04 /kg	UA183.04 /kg	UA194.60 /kg	UA194.60 /kg
.20		Pipe tobacco and substitutes thereof	UA100.10 /kg net	UA100.10 /kg net	UA108.08 /kg net	UA108.08 /kg net

MADE this on 19th day of February, 2010

O.K. MATAMBO,
*Minister of Finance and Development
Planning.*