

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)**  
**(NO. 10 ) NOTICE, 2012**  
(Published on 27th April, 2012)

IN EXERCISE of the power 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 SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.00		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>				
104.01	19.01	Malt extract; food preparations 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 headings 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:				
104.01.10	1901.90.20	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:				
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	7,82c/li	7,82c/li
04.10.20	2203.00.90	Other	UA53.97/li aa	UA53.97/li aa	UA59.36/li aa	UA59.36/li aa
104.15	22.05	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):				
104.15.01	2204.10	Sparkling wine			UA 7.53/li	UA 7.53/li
104.15	2204.21	In containers holding 2 li or less:				
104.15	2204.21.4	Unfortified wine:				
104.15.03	2204.21.41	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.			UA 2.50/li	UA 2.50/li
104.15.04	2204.21.42	Other			UA 111.64/li aa	UA 111.64/li aa

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	PRESENT EXCISE	RATE OF DUTY	
				CUSTOMS	PROPOSED EXCISE CUSTOMS
104.15	2204.21.5	Fortified wine:			
104.15.05	2204.21.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.			UA 4.59/li UA 4.59/li
104.15.06	2204.21.52	Other			UA 111.64/li UA 111.64/li aa aa
104.15	2204.29	Other:			
104.15	2204.29.4	Unfortified wine:			
104.15.07	2204.29.41	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.			UA 2.50/li UA 2.50/li
104.15.08	2204.29.42	Other			UA 111.64/li UA 111.64/li aa aa
104.15	2204.29.5	Fortified wine:			
104.15.09	2204.29.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.			UA 4.59/li UA 4.59/li
104.15.10	2204.29.52	Other			UA 111.64/li UA 111.64/li aa aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:			
104.16	2205.10	In containers holding 2 li or less:			
104.16.01	2205.10.10	Sparkling			UA 7.53/li UA 7.53/li
104.16	2205.10.2	Unfortified:			
104.16.03	2205.10.21	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 16.5 per cent vol.			UA 2.50/li UA 2.50/li
104.16.04	2205.10.22	Other			UA 111.64/li UA 111.64/li aa aa
104.16	2205.10.3	Fortified:			
104.16.05	2205.10.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.			UA 4.59/li UA 4.59/li
104.16.06	2205.10.32	Other			UA 111.64/li UA 111.64/li

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	PRESENT EXCISE	RATE OF DUTY		
				CUSTOMS	PROPOSED EXCISE CUSTOMS	
104.16	2205.90	Other:				
104.16	2205.90.2	Unfortified:				
104.16.09	2205.90.21	With an alcoholic strength by volume exceeding 6.5 per cent vol. but not exceeding 15 per cent vol.			UA 2.50/li	UA 2.50/li
104.16.10	2205.90.22	Other			UA 111.64/li aa	UA 111.64/li aa
104.16	2205.90.3	Fortified:				
104.16.11	2205.90.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.			UA 4.59/li	UA 4.59/li
104.16.12	2205.90.32	Other			UA 111.64/li aa	UA 111.64/li aa
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 else where specified or included:				
104.17.03	2206.00.05	Sparkling beverages	UA6.97/li	UA6.97/li	UA 7.53/li	UA 7.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li	7.82c/li	7.82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	UA2.71/li	UA2.71/li	UA2.97/li	UA2.97/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	UA2.71/li	UA2.71/li	UA2.97/li	UA2.97/li
104.17.17	2206.00.83	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	UA38.00/li aa	UA38.00/li aa	UA45.60/li aa	UA45.60/li aa
104.17.22	2206.00.85	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	UA2.71/li	UA2.71/li	UA2.97/li	UA2.97/li

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.17.25	2206.00.87	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	UA2.71/li aa	UA2.71/li aa	UA2.97/li aa	UA2.97/li aa
104.17.90	2206.00.90	Other	UA93.03/li aa	UA93.03/li aa	UA111.64/li aa	UA111.64/li aa
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:				
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher			UA111.64/li aa	UA111.64/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured of any strength			UA111.64/li aa	UA111.64/li aa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:				
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:				
104.23.01	2208.20.10	In containers holding 2 li or less			UA111.64/li aa	UA111.64/li aa
104.23.03	2208.20.90	Other			UA111.64/li aa	UA111.64/li aa
104.23	2208.30	Whiskies:				
104.23.05	2208.30.10	In containers holding 2 li or less			UA111.64/li aa	UA111.64/li aa
104.23.07	2208.30.90	Other			UA111.64/li aa	UA111.64/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:				
104.23.09	2208.40.10	In containers holding 2 li or less			UA111.64/li aa	UA111.64/li aa
104.23.11	2208.40.90	Other			UA111.64/li aa	UA111.64/li aa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less			UA111.64/li aa	UA111.64/li aa
104.23.15	2208.50.90	Other			UA111.64/li aa	UA111.64/li aa

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	PRESENT EXCISE	RATE OF DUTY	
				CUSTOMS	PROPOSED EXCISE CUSTOMS
104.23	2208.60	Vodka:			
104.23.17	2208.60.10	In containers holding 2 li or less			UA111.64/li aa UA111.64/li aa
104.23.19	2208.60.90	Other			UA111.64/li aa UA111.64/li aa
104.23	2208.70	Liqueurs and cordials:			
104.23	2208.70.2	In containers holding 2 li or less			
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.			UA111.64/li aa UA111.64/li aa
104.23.22	2208.70.22	Other			UA111.64/li aa UA111.64/li aa
104.23	2208.70.9	Other:			
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.			UA111.64/li aa UA111.64/li aa
104.23.24	2208.70.92	Other			UA111.64/li aa UA111.64/li aa
104.23	2208.90	Other:			
104.23	2208.90.2	In containers holding 2 li or less			
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.			UA111.64/li aa UA111.64/li aa
104.23.26	2208.90.22	Other			UA111.64/li aa UA111.64/li aa
104.23	2208.90.9	Other:			
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.			UA45.60/li UA45.60/li
104.23.28	2208.90.92	Other			UA111.64/li aa UA111.64/li aa

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:				
104.30.01	2402.10.10	Imported from Switzerland	N/A	UA 2 196.65/kg net	N/A	UA 2 306.48/kg net
104.30.03	2402.10.90	Other	UA 2 196.65/kg net	UA 2 196.65/kg net	UA 2 306.48/kg net	UA 2 306.48/kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	N/A	UA4.87/10 cigarettes		UA5.16/10 cigarettes
104.30.07	2402.20.90	Other	UA4.87/10 cigarettes	UA4.87/10 cigarettes	UA5.16/10 cigarettes	UA5.16/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
104.30.09	2402.90.12	Imported from Switzerland	N/A	UA 2 196.65/kg net	N/A	UA 2 306.48/kg net
104.30.11	2402.90.14	Other	UA 2 196.65/kg net	UA 2 196.65/kg net	UA 2 306.48/kg net	UA 2 306.48/kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				
104.30.13	2402.90.22	Imported from Switzerland	N/A	UA4.87/10 cigarettes	N/A	UA5.16/10 cigarettes
104.30.15	2402.90.24	Other	UA4.87/10 cigarettes	UA4.87/10 cigarettes	UA5.16/10 cigarettes	UA5.16/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24			UA128.69/kg net	UA128.69/kg net

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.35	2403.19	Other:				
104.35.02	2403.19.10	Pipe tobacco, in immediate packing's of a content of less than 5 kg			UA128.69/kg net	UA128.69/kg net
104.35.03	2403.19.20	Other pipe tobacco			UA128.69/kg net	UA128.69/kg net
104.35.05	2403.19.30	Cigarette tobacco			UA221.04/kg	UA221.04/kg
104.35	2403.99	Other:				
104.35.07	2403.99.30	Other cigarette tobacco substitutes	UA210.51/kg	UA210.51/kg	UA210.04/kg	UA210.04/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	UA119.16/kg net	UA119.16/kg net	UA128.69/kg net	UA128.69/kg net

MADE this 5th day of April, 2012.

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