

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

**CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 10)**  
**NOTICE 2013**  
(Published on 3rd May, 2013)

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.

**By the deletion of the following;**

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	RATE OF EXCISE DUTY
124.55.01	8521.90	Other	7%

**By the insertion of the following;**

TARIFF ITEM	TARIFF SUBHEADING	ARTICLE DESCRIPTION	RATE OF EXCISE DUTY
124.55	8521.90	Other:	
124.55.02	8521.90.90	Other	7%

**By the substitution of the following;**

HEADING/SUB-HEADING	C D	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
8521.90		-- Other:					

**By the substitution of the following;**

HEADING/SUB-HEADING	C D	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
				GENERAL	EU	EFTA	SADC
8521.90.10	2	-- With eight or more input channels and a value for customs duty purposes exceeding UA13 000.	U	Free	Free	Free	Free
8521.90.90	0	-- Other	U	Free	Free	Free	Free

**By the deletion of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.03	104.17.15	03.01	70	Other fermented beverages, unfortified, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.03	104.17.16	04.01	76	Other fermented beverages, unfortified, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.03	104.17.17	05.01	72	Other fermented beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.03	104.17.22	06.01	76	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.03	104.17.25	07.01	76	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.03	104.17.90	08.01	79	Other	Full duty	
620.06	104.17.15	03.01	75	Other fermented beverages, unfortified, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.06	104.17.16	04.01	71	Other fermented beverages, unfortified, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.06	104.17.17	05.01	78	Other fermented beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.06	104.17.22	06.01	71	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.06	104.17.25	07.01	71	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.06	104.17.90	08.01	74	Other	Full duty	

**By the insertion of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.03	104.17.07	09.01	72	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.03	104.17.15	10.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.03	104.17.16	11.01	76	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol	Full duty	
620.03	104.17.17	12.01	72	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 percent by volume but not exceeding 23 per cent by vol.	Full duty	
620.03	104.17.21	13.01	74	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.	Full duty	
620.03	104.17.22	14.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.03	104.17.25	15.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.03	104.17.90	16.01	73	Other	Full duty	
620.06	104.17.07	09.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.06	104.17.15	10.01	75	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.06	104.17.16	11.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.06	104.17.17	12.01	78	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.06	104.17.21	13.01	70	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.	Full duty	
620.06	104.17.22	14.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.06	104.17.25	15.01	76	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.06	104.17.90	16.01	79	Other	Full duty	
<b>620.10</b>	<b>104.17.07</b>	<b>Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume:</b>				
620.10	104.17.07	01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.07	01.02	76	Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
<b>620.10</b>	<b>104.17.17</b>	<b>Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:</b>				
620.10	104.17.17	01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.17	01.02	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty	
620.10	104.17.17	01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	

<b>620.10</b>	<b>104.17.21</b>	<b>Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:</b>				
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620.10	104.17.21	01.01	74	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.21	01.02	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	
620.10	104.17.22	01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	

**By substitution of the following:**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
<b>620.03</b>	<b>104.17</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:</b>				
620.03	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead	Full duty	
<b>620.06</b>	<b>104.17</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:</b>				
620.06	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.07	104.15.07	01.04	70	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty	
620.07	104.15.07	01.05	78	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty	
620.07	104.15.07	01.06	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.07	104.15.08	02.04	77	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty	
620.07	104.15.08	02.05	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty	
620.07	104.15.08	02.06	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.08	104.16.09	01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	

**By the substitution of the following: (continued)**

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.08	104.16.09	01.04	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.08	104.16.10	02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	
620.08	104.16.10	02.04	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
<b>620.10</b>	<b>104.17.15</b>	<b>Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:</b>				
620.10	104.17.15	01.01	73	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.15	01.02	70	Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21	Full duty	
620.10	104.17.15	01.03	78	Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
<b>620.10</b>	<b>104.17.16</b>	<b>Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:</b>				
620.10	104.17.16	02.01	72	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.16	02.02	77	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty	
620.10	104.17.16	02.03	74	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
<b>620.10</b>	<b>104.17.22</b>	<b>Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.:</b>				
620.10	104.17.22	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND	
<b>620.10</b>	<b>104.17.25</b>	<b>Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.:</b>					
620.10	104.17.25	01.01	71	Sparkling fruit beverages and sparkling mead of item 104.17.03		Full duty	

MADE this 12th day of April, 2013.

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