

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 7) NOTICE 2013
(Published on 22nd March, 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.

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
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	UA59.36/li aa	UA59.36/li aa	UA63.81/li aa	UA63.81/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):				
104.15.01	2204.10	Sparkling wine	UA7.53/li	UA7.53/li	UA 8.28/li	UA 8.28/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	UA 2.70/li	UA 2.70/li
104.15.04	2204.21.42	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
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	UA 4.59/li	UA 4.59/li

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.15.06	2204.21.52	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li 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.	UA2.50/li	UA2.50/li	UA2.70/li	UA2.70/li
104.15.08	2204.29.42	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li 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 aa	UA 4.59/li aa	UA 4.85/li aa	UA 4.85/li aa
104.15.10	2204.29.52	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li 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	UA7.53/li	UA7.53/li	UA 8.28/li	UA 8.28/li
104.16	205.10.2	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	UA 2.70/li	UA 2.70/li
104.16.04	2205.10.22	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li 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	UA 4.85/li	UA 4.85/li
104.16.06	2205.10.32	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
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	UA 2.70/li	UA 2.70/li

104.16.10	2205.90.22	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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	UA 4.85/li	UA 4.85/li
104.16.12	2205.90.32	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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 elsewhere specified or included:				
104.17.03	2206.00.05	Sparkling beverages	UA 7.53/li	UA 7.53/li	UA 8.28/li	UA 8.28/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
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	N/A	N/A	UA 63.81/li	UA 63.81/li
104.17.15	2206.00.81	Other fermented apple and pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by volume	UA2.97/li	UA2.97/li	UA 3.19/li	UA 3.19/li
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixture of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 15 per cent by volume	UA2.97/li	UA2.97/li	UA 3.19/li	UA 3.19/li
104.17.17	2206.00.83	Other fermented apple and pear beverages, fortified, with an alcoholic strength of at least 15 per cent by vol. but not exceeding 23 per cent by vol.	UA 45.60/li aa	UA 45.60/li aa	UA 50.16/li aa	UA 50.16/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages, including mixture 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 15 per cent by volume	N/A	N/A	UA 50.16/li aa	UA 50.16/li aa

104.17.22	2206.00.85	Other, mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of atleast 2,5 per cent by vol. but not exceeding 15 per cent by volume	UA2.97/li	UA2.97/li	UA 3.19/li	UA 3.19/li
104.17.25	2206.00.87	Other, mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of atleast 15 per cent by vol. but not exceeding 23 per cent by vol.				
104.17.90	2206.00.90	Other	UA 111.64/li aa	UA 111.64/li aa	UA 63.81/li aa	UA 63.81/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	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured of any strength	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23.03	2208.20.90	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23	2208.30	Whiskies:				
104.23.05	2208.30.10	In containers holding 2 li or less	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23.07	2208.30.90	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23.11	2208.40.90	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23.15	2208.50.90	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23	2208.60	Vodka:				

104.23.17	2208.60.10	In containers holding 2 li or less	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
104.23.19	2208.60.90	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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.	UA 111.64/li aa	UA 111.64/li aa	UA 50.16/li aa	UA 50.16/li aa
104.23.22	2208.70.22	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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.	UA 111.64/li aa	UA 111.64/li aa	UA 50.16/li aa	UA 50.16/li aa
104.23.24	2208.70.92	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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.	UA 111.64/li aa	UA 111.64/li aa	UA 50.16/li aa	UA 50.16/li aa
104.23.26	2208.90.22	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/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.	UA 111.64/li aa	UA 111.64/li aa	UA 50.16/li aa	UA 50.16/li aa
104.23.28	2208.90.92	Other	UA 111.64/li aa	UA 111.64/li aa	UA 122.80/li aa	UA 122.80/li aa
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	N/A	UA 2 467.83/kg net	UA 2 467.83/kg net
104.30.03	2402.10.90	Other	UA 2 306.48/kg net	UA 2 306.48/kg net	UA 2 467.83/kg net	UA 2 467.83/kg et
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	N/A	UA 5.16/10 cigarettes	UA 5.46/10 cigarettes	UA 5.46/10 cigarettes
104.30.07	2402.20.90	Other	UA5.16/10 cigarettes	UA5.46/10 cigarettes	UA 5.46/10 cigarettes	UA 5.46/10 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 2 306.48/kg net	UA 2 467.83/kg net	UA 2 467.83/kg net	
104.30.11	2402.90.14	Other	UA 2 306.48/kg net	UA 2 306.48/kg net	UA 2 467.83/kg net	UA 2 467.83/kg net	
104.30	2402.90.2	Cigarettes of tobacco substitutes:					
104.30.13	2402.90.22	Imported from Switzerland	N/A	UA 5.16/10 cigarettes	UA 5.46/10 cigarettes	UA 5.46/10 cigarettes	
104.30.15	2402.90.24	Other	UA5.16/10 cigarettes	UA5.46/10 cigarettes	UA 5.46/10 cigarettes	UA 5.46/10 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	UA141.60/kg net	UA141.60/kg net	
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	UA141.60/kg net	UA141.60/kg net	
104.35.03	2403.19.20	Other pipe tobacco	UA128.69/kg net	UA128.69/kg net	UA141.60/kg net	UA141.60/kg net	
104.35.05	2403.19.30	Cigarette tobacco	UA221.04/kg	UA221.04/kg	UA243.20/kg	UA243.20/kg	
104.35	2403.99	Other:					
104.35.07	2403.99.30	Other cigarette tobacco substitutes	UA221.04/kg	UA221.04/kg	UA243.20/kg	UA243.20/kg	
104.35.09	2403.99.40	Other pipe tobacco substitutes	UA128.69/kg	UA128.69/kg	UA141.60/kg	UA141.60/kg	

Made this 5th day of March, 2013.

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