

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 20) NOTICE, 2014
(Published on 5th September, 2014)

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 substitution of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.01	104.15.03	02.01	75	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.01	104.15.07	06.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.02	104.16.03	02.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.02	104.16.09	06.01	73	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.04	104.15.03	02.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.04	104.15.07	06.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.05	104.16.03	02.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.05	104.16.09	06.01	79	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.07	104.15.07			With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 16.5 per cent vol.:		
620.08	104.16.09			With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 15 per cent vol.:		
620.11	104.15.07	01.01	76	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.19	104.15.07	01.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	

By the substitution of the following:

HEADING/ SUB-HEADING	C D	ARTICLE	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
2204.21.41	8	---	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	li	25%	free	25%	free
2204.29.41	9	---	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	li	25%	free	25%	free
2205.10.21	6	---	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	3,2%	free
2205.90.21	2	---	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	3,2%	free

By the substitution of the following:

TARIFF ITEM	TARIFF SUB-HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE DUTY
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 16.5 per cent by vol.	R2.87/li
104.15.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 16.5 per cent by vol.	R2.87/li
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 15 per cent by vol.	R2.87/li
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume, but not exceeding 15 per cent by vol.	R2.87/li

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
316.08	8504.10	01.06	69	Electronic ballasts, for the manufacture of fluorescent discharge lamps (excluding ultra-violet lamps) of tariff subheading 8539.31.90, with a power rating of 5 W or more but not exceeding 23 W	Full duty

MADE this 11th day of August, 2014.

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