

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 3) NOTICE, 2014
(Published on 4th April, 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.

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	PROPOSED CUSTOMS	PROPOSED EXCISE	PROPOSED 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	UA63.81/ li aa	UA63.81/ li aa	UA68.92/ li aa	UA68.92/ 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	UA8.28/li	UA8.28/li	UA 9.11/li	UA 9.11/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 of at least 6.5 per cent by vol. but not exceeding 16.5 per cent by vol.	UA 2.70/ li aa	UA 2.70/ li aa	UA 2.87/ li aa	UA 2.87/ li aa
104.15.04	2204.21.42	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.15	2204.21.5	Fortified wine:				

104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by vol. but not exceeding 22 per cent by vol.	UA 4.85/li	UA 4.85/li	UA 5.21/li	UA 5.21/li
104.15.06	2204.21.52	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.15	2204.29	Other:				
104.15	2204.29.4	Unfortified wine:				
104.15.07	2204.29.41	With an alcoholic strength of at least 6.5 per cent by vol. but not exceeding 16.5 per cent by vol.	UA 2.70/li	UA 2.70/li	UA 2.87/li	UA 2.87/li
104.15.08	2204.29.42	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.15	2204.29.5	Fortified wine:				
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by vol. but not exceeding 22 per cent by vol.	UA 4.85/li	UA 4.85/li	UA 5.21/li	UA 5.21/li
104.15.10	2204.29.52	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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	UA 8.28/li	UA 8.28/li	UA 9.11/li	UA 9.11/li
104.16	2205.10.2	Unfortified:				
104.16.03	2205.10.21	With an alcoholic strength of at least 6.5 per cent by vol. but not exceeding 16.5 per cent by vol.	UA 2.70/li	UA 2.70/li	UA 2.87/li	UA 2.87/li
104.16.04	2205.10.22	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.16	2205.10.3	Fortified:				
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by vol. but not exceeding 22 per cent by vol.	UA 4.85/li	UA 4.85/li	UA 5.21/li	UA 5.21/li
104.16.06	2205.10.32	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.16	2205.90	Other:				
104.16	2205.90.2	Unfortified:				

104.16.09	2205.90.21	With an alcoholic strength of at least 6.5 per cent by vol. but not exceeding 15 per cent by vol.	UA 2.70/li	UA 2.70/li	UA 2.87/li	UA 2.87/li
104.16.10	2205.90.22	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.16	2205.90.3	Fortified:				
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by vol. but not exceeding 22 per cent by vol.	UA 4.85/li	UA 4.85/li	UA 5.21/li	UA 5.21/li
104.16.12	2205.90.32	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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	UA8.28/li	UA8.28/li	UA 9.11/li	UA 9.11/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	UA 63.81/li	UA 63.81/li	UA68.92/li	UA68.92/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	UA3.19/li	UA3.19/li	UA 3.45/li	UA 3.45/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 at least 2,5 per cent by volume but not exceeding 15 per cent by volume	UA3.19/li	UA3.19/li	UA 3.45/li	UA 3.45/li
104.17.1	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 50.16/ li aa	UA 50.16/ li aa	UA56.19/ li aa	UA56.19/ 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 at least 15 per cent by volume but not exceeding 15 per cent by volume	UA 50.16/ li aa	UA 50.16/ li aa	UA56.19/ li aa	UA56.19/ 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 at least 2,5 per cent by vol. but not exceeding 15 per cent by volume	UA3.19/ li aa	UA3.19/ li aa	UA 3.45/ li aa	UA 3.45/ li aa
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 at least 15 per cent by vol. but not exceeding 23 per cent by vol.	UA50.16/ li aa	UA50.16/ li aa	UA 56.19/ li aa	UA 56.19/ li aa
104.17.90	2206.00.90	Other	UA 63.81/ li aa	UA 63.81/ li aa	UA68.92/ li aa	UA68.92/ 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 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured of any strength	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23.03	2208.20.90	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23	2208.30	Whiskies:				

104.23.05	2208.30.10	In containers holding 2 li or less	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23.07	2208.30.90	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23.11	2208.40.90	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23.15	2208.50.90	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23	2208.60	Vodka:				
104.23.17	2208.60.10	In containers holding 2 li or less	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ li aa
104.23.19	2208.60.90	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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 50.16/ li aa	UA 50.16/ li aa	UA 56.19/ li aa	UA 56.19/ li aa
104.23.22	2208.70.22	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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 50.16/ li aa	UA 50.16/ li aa	UA 56.19/ li aa	UA 56.19/ li aa
104.23.24	2208.70.92	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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 50.16/ li aa	UA 50.16/ li aa	UA 56.19/ li aa	UA 56.19/ li aa

104.23.26	2208.90.22	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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 50.16/ li aa	UA 50.16/ li aa	UA 56.19/ li aa	UA 56.19/ li aa
104.23.28	2208.90.92	Other	UA 122.80/ li aa	UA 122.80/ li aa	UA 137.54/ li aa	UA 137.54/ 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	UA2 467.83 /kg net	UA2 467.83 /kg net	UA2 690.00 /kg net	UA2 690.00 /kg net
104.30.03	2402.10.90	Other	UA2 467.83 /kg net	UA2 467.83 /kg net	UA2 690.00 /kg net	UA2 690.00 /kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.90	Imported from Switzerland	UA5.46	UA5.46 cigarettes	UA5.46/10 cigarettes	UA5.46/10 cigarettes
104.30.07	2402.20.10	Other	UA5.46/10 cigarettes	UA5.46/10 cigarettes	UA5.80/10 cigarettes	UA5.80/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
104.30.09	2402.90.12	Imported from Switzerland	UA2 467.83 /kg net	UA2 467.83 /kg net	UA2 690.00 /kg net	UA2 690.00 /kg net
104.30.11	2402.90.14	Other	UA2 467.83 /kg net	UA2 467.83 /kg net	UA2 690.00 /kg net	UA2 690.00 /kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				
104.30.13	2402.90.22	Imported from Switzerland	UA5.46/10 cigarettes	UA5.46/10 cigarettes	UA5.80/10 cigarettes	UA5.80/10 cigarettes
104.30.15	2402.90.24	Other	UA5.46/10 cigarettes	UA5.46/10 cigarettes	UA5.80/10 cigarettes	UA5.80/10 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	UA141.60/ kg net	UA141.60/ kg net	UA145.20/ kg net	UA145.20/ 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	UA141.60/ kg net	UA141.60/ kg net	UA145.20/ kg net	UA145.20/ kg net

104.35.03	2403.19.20	Other pipe tobacco	UA141.60/ kg net	UA141.60/ kg net	UA145.20/ kg net	UA145.20/ kg net
104.35.05	2403.19.30	Cigarette tobacco	UA243.20/ kg net	UA243.20/ kg net	UA260.60/ kg net	UA260.60/ kg net
104.35	2403.99	Other:				
104.35.07	2403.99.40	Other cigarette tobacco substitutes	UA243.20/ kg net	UA243.20/ kg net	UA260.60/ kg net	UA260.60/ kg net
104.35.09	2403.99.30	Other pipe tobacco substitutes	UA141.60/ kg net	UA141.60/ kg net	UA145.20/ kg net	UA145.20/ kg net

MADE this 20th day of March, 2014.

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