

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF
SCHEDULE) (No. 3) NOTICE, 2016
(Published on 20th January, 2017)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development 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.

SCHEDULE

By the substitution of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0302.11	4	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	kg	25%	22,5%	free	free	25%
0302.13	7	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i>)	kg	25%	20,75%	free	free	25%
0302.14	3	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	20,75%	free	free	25%
0302.19	5	-- Other	kg	25%	22,5%	free	free	25%
0303.11	8	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	25%	free	free	free	25%
0303.12	4	-- Other Pacific salmon (<i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus</i> <i>keta</i> , <i>Oncorhynchus</i> <i>tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i>)	kg	25%	22,5%	free	free	25%

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0303.13	0	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	25%	20,75%	free	free	25%
0303.14	7	-- Trout (Salmo trutta Oncorhynchus mykiss Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache Oncorhynchus chrysogaster)	kg	25%	22,5%	free	free	25%
0303.19	9	-- Other	kg	25%	22,5%	free	free	25%
0304.31	0	-- Tilapia (Oreochromis spp.)	kg	25%	22,5%	free	free	25%
0304.32	7	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	25%	22,5%	free	free	25%
0304.33	3	-- Nile Perch (Lates niloticus)	kg	25%	22,5%	free	free	25%
0304.39	1	-- Other	kg	25%	22,5%	free	free	25%
0304.41	5	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawyscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	25%	22,5%	free	free	25%
0304.42	1	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	25%	22,5%	free	free	25%
0304.43	8	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	25%	22,5%	free	free	25%
0304.44	4	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouidae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	22,5%	free	free	25%
0304.45	0	-- Swordfish (Xiphias gladius)	kg	25%	free	free	free	25%

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.46	7	-- Toothfish (<i>Dissostichus</i> spp.)	kg	25%	free	free	free	25%
0304.49.90	1	--- Other	kg	25%	22,5%	free	free	25%
0304.51	1	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	22,5%	free	free	25%
0304.52	6	-- Salmonidae	kg	25%	22,5%	free	free	25%
0304.53	2	-- Fish of the families <i>Bregmacerothidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouidae</i> , <i>Melanonidae</i> , <i>Mertuucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>						
0304.54	9	-- Swordfish (<i>Xiphias</i> <i>gladius</i>)	kg	25%	free	free	free	25%
0304.55	5	-- Toothfish (<i>Dissostichus</i> spp.)	kg	25%	free	free	free	25%
0304.59.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.61.90	8	--- Other	kg	25%	22,5%	free	free	25%
0304.62.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.63.90	2	--- Other	kg	25%	22,5%	free	free	25%
0304.69.90	0	--- Other	kg	25%	22,5%	free	free	25%
0304.71.90	4	--- Other	kg	25%	22,5%	free	free	25%
0304.72.90	0	--- Other	kg	25%	22,5%	free	free	25%
0304.73.90	7	--- Other	kg	25%	22,5%	free	free	25%
0304.74.90	3	--- Other	kg	25%	22,5%	free	free	25%
0304.75.90	6	--- Other	kg	25%	22,5%	free	free	25%
0304.79.90	5	--- Other	kg	25%	22,5%	free	free	25%
0304.81.90	9	--- Other	kg	25%	22,5%	free	free	25%
0304.82.90	5	--- Other	kg	25%	22,5%	free	free	25%
0304.83.90	1	--- Other	kg	25%	22,5%	free	free	25%
0304.84.90	8	--- Other	kg	25%	free	free	free	25%
0304.85.90	4	--- Other	kg	25%	free	free	free	25%
0304.87.90	7	--- Other	kg	25%	22,5%	free	free	25%
0304.89.90	4	--- Other	kg	25%	22,5%	free	free	25%
0304.91.90	3	--- Other	kg	25%	free	free	free	25%
0304.92.90	6	--- Other	kg	25%	free	free	free	25%
0304.93.90	6	--- Other	kg	22,5%	free	free	free	25%
0304.94.90	2	--- Other	kg	22,5%	free	free	free	25%
0304.95.90	9	--- Other	kg	22,5%	free	free	free	25%
0304.99.90	4	--- Other	kg	22,5%	free	free	free	25%

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.31	4	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	22,5%	free	free	25%
0305.32	0	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	22,5%	free	free	25%
0305.39.90	0	--- Other	kg	25%	22,5%	free	free	25%
0305.41	9	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	20,75%	free	free	25%
0305.43	1	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	22,5%	free	free	25%
0305.44	8	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	22,5%	free	free	25%

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.49.90	5	--- Other	kg	25%	22,5%	free	free	25%
0305.59.90	5	--- Other	kg	25%	22,5%	free	free	25%
0305.64	7	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	25%	22,5%	free	free	25%
0305.69	9	-- Other	kg	25%	22,5%	free	free	25%
0305.71.90	8	-- Other	kg	25%	free	free	free	25%
0305.72.90	4	-- Other	kg	25%	free	free	free	25%
0305.79.90	9	-- Other	kg	25%	free	free	free	25%
0306.11.10	6	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.12.10	2	--- Smoked	kg	30%	free	free	free	30%
0306.14.10	5	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.15.10	1	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.16.10	8	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.17.10	4	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.19.10	7	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.21.10	0	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.22.10	7	--- Smoked	kg	30%	free	free	free	30%
0306.24.10	0	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.25.10	6	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.26.10	2	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.27.10	9	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0306.29.10	1	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.19.10	0	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.29.10	5	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.39.10	7	--- Smoked	kg	25%	free	free	free	25%
0307.49.10	4	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.59.10	9	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.60.10	6	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.79.10	8	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.89.10	2	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0307.99.30	1	--- Smoked	kg	5,5c/kg	free	free	free	5,5c/kg
0308.19.10	4	--- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
0308.29.10	9	--- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
0308.30.10	6	--- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
0308.90.10	3	--- Smoked	kg	2,75c/kg	free	free	free	2,75c/kg
1604.11	5	-- Salmon	kg	6c/kg	free	free	free	6c/kg
1604.12.10	9	--- Frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.12.90	7	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.13.05	9	--- Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	2,4c/kg net	2,16c/kg net	free	free	2,4c/kg net
1604.13.10	5	--- Sprats (<i>Sprattus sprattus</i>), in oil, in airtight metal containers	kg	2,4c/kg net	free	free	free	2,4c/kg net

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1604.13.12	1	--- Sardinella (Sardinella spp.), in airtight metal containers for human consumption	kg	2,4c/kg net free	free	free	free	2,4c/kg net
1604.13.15	6	--- Other, sardinella (Sardinella spp.), in airtight metal containers	kg	2,4c/kg net free	free	free	free	2,4c/kg net
1604.13.80	6	--- Other, frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.13.90	3	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.14.10	1	--- Frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.14.90	7	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.15.10	8	--- Frozen	kg	25% or 200c/kg	free	free	free	25% or 200c/kg
1604.15.20	5	--- In airtight metal containers, not frozen	kg	6c/kg	free	free	free	6c/kg
1604.15.90	6	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.16	7	-- Anchovies	kg	25%	free	free	free	25%
1604.17.10	0	--- Frozen	kg	25% or 200c/kg	22,5% or free 180c/kg	free	free	25% or 200c/kg
1604.17.90	9	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.19.10	3	--- Frozen	kg	25% or 200c/kg	22,5% or 180c/kg	free	free	25% or 200c/kg
1604.19.20	0	--- Horse-mackerel (Trachurus trachurus), in airtight metal containers, not frozen	kg	6c/kg	free	free	free	6c/kg
1604.19.90	1	--- Other	kg	6c/kg	free	free	free	6c/kg
1604.20.10	0	-- Fish paste	kg	16,5c/kg with a maximum of 25%	free	free	free	16,5c/kg with a maximum of 25%
1604.20.30	5	-- Other anchovies	kg	25%	free	free	free	25%
1604.20.35	6	-- Other sardines (pilchards) (Sardinops spp.) and sardinella (Sardinella spp.), minced, in airtight containers for human consumption	kg	6c/kg	free	free	free	6c/kg
1604.20.40	2	-- Other sardines (pilchards) (Sardinops spp.), mackerel and horse-mackerel (Trachurus trachurus), in airtight metal containers	kg	6c/kg	free	free	free	6c/kg
1604.20.80	1	-- Other, frozen	kg	25% or 200c/kg	22,5% or 180c/kg	free	free	25% or 200c/kg
1604.20.90	9	-- Other	kg	6c/kg	free	free	free	6c/kg
1604.31	4	-- Caviar	kg	30%	free	free	free	30%
1604.32	0	-- Caviar substitutes	kg	27%	free	free	free	27%
1605.10.80	0	-- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.10.90	8	-- Other	kg	5,5c/kg	free	free	free	5,5c/kg

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
1605.21.90	9	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.29.90	4	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.30.90	7	-- Other	kg	30%	free	free	free	30%
1605.40.80	4	-- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.40.90	1	-- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.51.20	1	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.51.90	2	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.52.20	8	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.52.90	9	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.53.90	5	--- Other	kg	25%	free	free	free	25%
1605.54.20	0	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.54.90	1	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.55.20	7	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.55.90	8	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.56.20	3	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.56.90	4	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.57.20	5	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.57.90	0	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.58.20	6	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.58.90	7	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.59.20	2	--- Other, in airtight metal containers	kg	5,5c/kg	free	free	free	5,5c/kg
1605.59.90	3	--- Other	kg	5,5c/kg	free	free	free	5,5c/kg
1605.61.20	6	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.61.90	7	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg
1605.62.20	2	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.62.90	3	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg
1605.63.20	9	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.63.90	4	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg
1605.69.20	7	--- Other, in airtight metal containers	kg	2,75c/kg	free	free	free	2,75c/kg
1605.69.90	8	--- Other	kg	2,25c/kg	free	free	free	2,25c/kg

MADE this 20th day of December, 2016.

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