

Statutory Instrument No. 16 of 2018

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (No. 2) NOTICE, 2018
(Published on 9th February, 2018)

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:

By the insertion of the following:

Heading	Sub-heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
96.12	9612.10.10	6	-- Thermal transfer printing ribbons in cartridges	u	free	free	free	free	free
96.12	9612.10.90	5	-- Other	u	15%	free	free	free	15%

By the substitution of the following:

96.12 9612.10 - Ribbons:

By the deletion of the following:

Item	Tariff Heading	Code	CD	Description	Rebate Items	Imported from/ Originating in	Rate of Anti-dumping duty
213.03	7005.29.05	02.08	89	Solar glass, of a thickness exceeding 2,5mm but not exceeding 3mm		Indonesia	45%
213.03	7005.29.05	05.08	82	Solar glass, of a thickness exceeding 3mm but not exceeding 4mm (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)		Indonesia	10%
213.03	7005.29.05	07.08	81	Solar glass, of a thickness exceeding 4mm but not exceeding 5mm (excluding that manufactured by PT Muliaglass Industrino and PT Abdi Rakyat Bakti)		Indonesia	12.51%
213.03	7005.29.05	10.08	83	Solar glass, of a thickness exceeding 5mm but not exceeding 6mm		Indonesia	30.5%

By the insertion of the following:

Rebate Item	Tariff item	Code CD	Description	Extent of Rebate	Extent of Refund
619.09	104.10.20	01.01 79	Other beer made from malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages)	Full duty	

By the insertion of the following:

Rebate Item	Tariff item	Code CD	Description	Extent of Rebate	Extent of Refund
619.09	104.10.20	01.01 79	Other beer made from malt used in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages)	Full duty	

By the substitution of the following:

Rebate Item	Tariff item	Code CD	Description	Extent of Rebate	Extent of Refund
619.07	104.10.20	01.01 75	Other beer made from malt used in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37	Full duty	

By the substitution of Note(s) 4 and the relettering of current Note(s) (b) and (c) to (a) and (b) in Section C to Part I of Schedule No. 6 with the following:

4. Items 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up: Provided that –
 - (a) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Regional Manager in a form approved by the Commissioner General.
 - (b) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.

By the deletion of Note 4(a) in Section C to Part I of Schedule No. 6:

- (a). A rebate user shall register with the Commissioner General in terms of the relevant rebate item.

By the insertion of the following:

Rebate Item	Tariff item	Code	CD	Description	Extent of Rebate	Extent of Refund
620.18	104.15			Unfortified wine use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):		
620.18	104.15.21	01.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	Full duty	
620.18	104.15.23	02.01	72	Other		
620.20	104.17			Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the production of fermented ethyl alcohol by-product as provided for in terms of items 621.25, 621.29, 621.35 and 621.39 (excluding that produced in the manufacture of non-alcoholic beverages):		
620.20	104.17.15	01.01	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 volume	Full duty	
620.20	104.17.16	02.01	78	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 volume	Full duty	
620.20	104.17.22	03.01	73	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 volume	Full duty	

By the substitution of the following:

Rebate Item	Tariff item	Code	CD	Description	Extent of Rebate	Extent of Refund
620.19	104.15			Unfortified wine for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in item 104.21.01 or 104.23.04 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:		
620.21	104.17			Other fermented beverages (for example, cider, perry, mead, saké), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages for use in the manufacture of non-alcoholic beverages, including those produced by a process of extracting alcohol classifiable in terms of item 104.21.01 or 104.23.28 as provided for in terms of items 621.23, 621.27, 621.33 and 621.37:		

By the substitution of the following:

Rebate Item	Tariff item	Code	CD	Description	Extent of Rebate	Extent of Refund
621.23	104.21			Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being a by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:		
621.23	104.21.01	01.01	71	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.25	104.21			Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being a by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:		
621.25	104.21.01	01.01	75	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.27	104.21			Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:		
621.27	104.21.01	01.01	79	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.29	104.21			Fermented ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher, undenatured, being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:		
621.29	104.21.01	01.01	72	Undenatured alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	
621.33	104.23			Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for the manufacture of spirits and spirituous beverages:		
621.33	104.23.04	01.01	72	Other	Full duty	
621.33	104.23.28	01.02	70	Other	Full duty	
621.35	104.23			Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for the manufacture of spirits and spirituous beverages:		
621.35	104.23.04	01.01	73	Other	Full duty	
621.35	104.23.28	01.02	74	Other	Full duty	

621.37	104.23			Fermented ethyl alcohol being the by-product from a process of extraction in terms of items 619.07, 620.19 and 620.21, for export or removal to registered rebate users:	
621.37	104.23.04	01.01	77	Other	Full duty
621.37	104.23.28	01.02	78	Other	Full duty
621.39	104.23			Fermented ethyl alcohol being the by-product produced in terms of items 619.09, 620.18 and 620.20, for export or removal to registered rebate users:	
621.39	104.23.04	01.01	70	Other	Full duty
621.39	104.23.28	01.02	71	Other	Full duty

MADE this 21st day of January, 2017.

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