

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF  
SCHEDULE) (No. 3) 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 deletion of the following (with effect from 01.01.2018):

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2008.11.10	4	--- Peanut butter	kg	0.99c/kg	free	free	free	0.99c/kg
2103.90.90	6	-- Other	kg	5%	free	free	free	5%
3919.10.03	6	-- Of polyethylene terephthalates	kg	10%	free	free	free	10%
3919.90.03	2	-- Of polyethylene terephthalates	kg	free	free	free	free	free
3919.90.37	7	-- Of other acrylic polymers	kg	10%	free	free	free	10%

By the insertion of the following (with effect from 01.01.2018):

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
2008.11.1		--- Peanut butter						
2008.11.11	2	--- Smooth, put up in packaging for retail sale	kg	0.99c/kg	free	free	free	0.99c/kg
2008.11.15	5	--- Other, put up in packaging for retail sale	kg	0.99c/kg	free	free	free	0.99c/kg
2008.11.19	5	--- Other	kg	0.99c/kg	free	free	free	0.99c/kg
2103.90.9		-- Other						
2103.90.91	4	-- Mayonnaise, put up in packaging for retail sale	kg	5%	free	3%	free	5%
2103.90.95	7	-- Other mayonnaise	kg	5%	free	3%	free	5%
2103.90.99	7	-- Other	kg	5%	free	3%	free	5%
2809.20.10	0	-- Of a phosphorous content of 78 per cent or more	kg	free	free	free	free	free
2809.20.90	9	-- Other	kg	free	free	free	free	free

**By the insertion of the following (with effect from 01.01.2018):**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
3919.10.02	8	-- Of polyethylene terephthalates, photoluminescent	kg	10%	free	free	free	10%
3919.10.04	4	-- Other, of polyethylene terephthalates	kg	10%	free	free	free	10%
3919.10.38	9	-- Of acrylic polymers, photoluminescent	kg	10%	free	free	free	10%
3919.10.04	4	-- Of polyethylene terephthalates, photoluminescent	kg	free	free	free	free	free
3919.90.04	0	-- Other, of polyethylene terephthalates	kg	free	free	free	free	free
3919.90.38	5	-- Of other acrylic polymers, photoluminescent	kg	10%	free	free	free	10%
3919.90.39	3	-- Other, of other acrylic polymers	kg	10%	free	free	free	10%

**By the substitution of the following (with effect from 01.01.2018):**

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 chrysogaster</i> )	kg	25%	17.5%	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 rhodurus</i> )	kg	25%	12.5%	free	free	25%
0302.14	3	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	12.5%	free	free	25%
0302.19	5	-- Other	kg	25%	17.5%	free	free	25%
0303.12	4	-- Other Pacific salmon ( <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> )	kg	25%	17.5%	free	free	25%
0303.13	0	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25%	12.5%	free	free	25%
0303.14	7	-- 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%	12.5%	free	free	25%

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0303.19	9	-- Other	kg	25%	17.5%	free	free	25%
0304.31	0	-- Tilapias ( <i>Oreochromis</i> spp.)	kg	25%	17.5%	free	free	25%
0304.32	7	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25%	17.5%	free	free	25%
0304.33	3	-- Nile Perch ( <i>Lates niloticus</i> )	kg	25%	17.5%	free	free	25%
0304.33	3	-- Nile Perch ( <i>Lates niloticus</i> )	kg	25%	17.5%	free	free	25%
0304.39	1	-- Other	kg	25%	17.5%	free	free	25%

**By the substitution of the following (with effect from 01.01.2018):**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0304.41	5	-- 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%	17.5%	free	free	25%
0304.42	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%	17.5%	free	free	25%
0304.43	8	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	25%	17.5%	free	free	25%
0304.44	4	-- Fish of the families Bregmacerothidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	17.5%	free	free	25%
0304.47	3	-- Dogfish and other sharks	kg	25%	17.5%	free	free	25%
0304.48	9	-- Rays and skates (Rajidae)	kg	25%	17.5%	free	free	25%
0304.49.90	1	-- Other	kg	25%	17.5%	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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Carrinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	17.5%	free	free	25%

**By the substitution of the following (with effect from 01.01.2018):**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU	EFTA	SADC	MERCOSUR	
0304.52	6	- Salmonidae	kg	25%	17.5%	free	free	25%	
0304.53	2	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	17.5%	free	free	25%	
0304.56	1	-- Dogfish and other sharks	kg	25%	17.5%	free	free	25%	
0304.57	8	-- Rays and skates (Rajidae)	kg	25%	17.5%	free	free	25%	
0304.59.90	6	-- Other	kg	25%	17.5%	free	free	25%	
0304.61.90	8	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.62.90	6	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.63.90	2	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.69.90	0	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.71.90	4	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.72.90	0	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.73.90	7	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.74.90	3	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.75.90	6	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.79.90	5	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.81.90	9	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.82.90	5	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.83.90	1	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.87.90	7	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.88.90	3	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.89.90	4	-- Other	kg	25%	17.5%	free	free	22,5%	
0304.93.90	6	-- Other	kg	25%	17.5%	free	free	25%	
0304.94.90	2	-- Other	kg	25%	17.5%	free	free	25%	
0304.95.90	9	-- Other	kg	25%	17.5%	free	free	25%	
0304.96.90	5	-- Other	kg	25%	17.5%	free	free	25%	
0304.97.90	1	-- Other	kg	25%	17.5%	free	free	25%	
0304.99.90	4	-- Other	kg	25%	17.5%	free	free	25%	

By the substitution of the following (with effect from 01.01.2018):

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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	17.5%	free	free	25%
0305.32	0	-- Fish of the families Bregmaceroiidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25%	17.5%	free	free	25%
0305.39.90	0	-- Other	kg	25%	17.5%	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%	17.5%	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%	17.5%	free	free	25%
0305.44	18	-- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	17.5%	free	free	25%
0305.49.90	5	-- Other	kg	25%	17.5%	free	free	25%
0305.52	0	-- 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</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	kg	25%	17.5%	free	free	25%

**By the substitution of the following (with effect from 01.01.2018):**

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
0305.53	6	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	25%	17.5%	free	free	25%
0305.54.90	8	-- Other	kg	25%	17.5%	free	free	25%
0305.59	4	-- Other	kg	25%	17.5%	free	free	25%
0305.64	7	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	25%	17.5%	free	free	25%
0305.69	9	-- Other	kg	25%	17.5%	free	free	25%
1604.13.05	9	-- Sardines (Sardine pilchardus), in oil, in airtight metal containers Frozen	kg	2,4c/kg net 25% or	1,68c/kg net	free	free	2,4c/kg net 25% or
1604.17.10	0	-- Frozen Frozen	kg	200c/kg	17,5% or 140c/kg	free	free	200c/kg
1604.18.10	7	-- Other, frozen	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg
1604.19.10	3	---	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg
1604.20.80	1	---	kg	25% or 200c/kg	17,5% or 140c/kg	free	free	25% or 200c/kg

**By the substitution of the following (with effect from 01.01.2018): :**

<b>2809.20</b>	<b>- Phosphoric acid and polyphosphoric acids:</b>							
3919.10.39	7	--- Other, of acrylic polymers, coated with microspheres or microprisms	kg	free	free	free	free	free
3919.10.40	0	--- Other, of acrylic polymers	kg	10%	free	free	free	10%
6103.43.10	7	--- Trousers	u	45%	27%	20%	free	45%
6103.43.20	4	--- Breeches and shorts	u	45%	27%	20%	free	45%
6103.43.90	5	--- Other	u	45%	27%	20%	free	45%

**By the substitution of Note 5 in Section F to Part 1 of Schedule No. 6 with the following:**

5. Items 623.07, 623.08 and 623.14 apply to the excisable goods specified therein, for use in the manufacture of goods in a customs and excise manufacturing warehouse.

**By the insertion of the following:**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate CD Code</b>	<b>Description</b>	<b>Extent of Rebate</b>	<b>Extent of Refund</b>
623.14			<b>Distillate fuel for the manufacture of intermediate fuel oil by blending with heavy fuel oil classifiable in tariff subheading 2710.12.35 provided - (i) the distillate fuel content does not exceed 30 per cent by mass of the total blend</b>		
623.14	105.10.17	01.01 79	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27		Full duty

MADE this 21st day of January, 2017.

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