

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

**CUSTOMS ACT AND EXCISE DUTY (AMENDMENT OF  
SCHEDULE) (No. 1) NOTICE, 2019**  
(Published on 5th April, 2019)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by section 305 of the Customs Act, sections 54 and 55 of the Excise Duty Act, the schedules to the Acts are proposed to be amended to the extent set out in the Schedule below.

By the substitution of the following:

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>				
<b>104.01</b>	<b>19.01</b>	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:				
<b>104.01.10</b>	<b>1901.90.20</b>	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
<b>104.10</b>	<b>22.03</b>	<b>Beer made from malt:</b>				
<b>104.10.10</b>	<b>2203.00.05</b>	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	7,82c/li	7,82c/li
<b>104.10.20</b>	<b>2203.00.90</b>	Other	UA 95.03/ li aa	UA 95.03/ li aa	UA 95.03/ li aa	UA 95.03/ li aa
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>				
<b>104.15.01</b>	<b>2204.10</b>	Sparkling wine	UA 12.43/li	UA 12.43/li	UA 12.43/li	UA 12.43/ li
<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>				
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>				
<b>104.15.03</b>	<b>2204.21.41</b>	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 3.91/li	UA 3.91/ li	UA 3.91/li	UA 3.91/li

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
104.15.04	2204.21.42	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.15	2204.21.5	<b>Fortified wine:</b>				
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 6.54/li	UA 6.54/ li	UA 7.03/li	UA 7.03/ li
104.15.06	2204.21.52	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.15	2204.22	<b>In containers holding more than 2 litres but not more than 10 litres:</b>				
104.15	2204.22.4	<b>Unfortified wine:</b>				
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 3.91/li	UA 3.91/ li	UA 4.20/li	UA 4.20/ li
104.15.15	2204.22.42	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.15	2204.22.5	<b>Fortified wine:</b>				
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 6.54/li	UA 6.54/ li	UA 7.03/li	UA 7.03/ li
104.15.19	2204.22.52	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.15	2204.29	<b>Other:</b>				
104.15	2204.29.4	<b>Unfortified wine:</b>				
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 volume	UA 3.91/li	UA 3.91/ li	UA 4.20/li	UA 4.20/ li
104.15.08	2204.29.42	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.15	2204.29.5	<b>Fortified wine:</b>				
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 6.54/li	UA 6.54/ li	UA 7.03/li	UA 7.03/ li
104.15.10	2204.29.52	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>				
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 litres or less:</b>				
<b>104.16.01</b>	2205.10.10	Sparkling	UA 12.43/li	UA 12.43/li	UA 13.55/li	UA 13.55/ li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>				
<b>104.16.03</b>	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume	UA 3.91/li	UA 3.91/ li	UA 4.20/li	UA 4.20/li
<b>104.16.04</b>	2205.10.22	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>				
<b>104.16.05</b>	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 6.54/li	UA 6.54/ li	UA 7.03/li	UA 7.03/li
<b>104.16.06</b>	2205.10.32	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>				
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>				
<b>104.16.09</b>	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume	UA 3.91/li	UA 3.91/ li	UA 4.20/li	UA 4.20/li
<b>104.16.10</b>	2205.90.22	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>				
<b>104.16.11</b>	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 6.54/li	UA 6.54/ li	UA 7.03/li	UA 7.03/li
<b>104.16.12</b>	2205.90.32	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.17</b>	<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>				

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
104.17.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	UA 12.43/li	UA 12.43/li	UA 13.55/li	UA 13.55/ 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 95.03/ li aa	UA 95.03/ li aa	UA 102.07/ li aa	UA 102.07/ li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume	UA 95.03/ li aa	UA 95.03/ li aa	UA 102.07/ li aa	UA 102.07/ li aa
104.17.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by volume	UA 95.03/ li aa	UA 95.03/ li aa	UA 102.07/ li aa	UA 102.07/ li aa
104.17.15	2206.00.81	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	UA 95.03/ li aa	UA 95.03/ li aa	UA 102.07/ li aa	UA 102.07/ li aa
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	UA 95.03/ li aa	UA 95.03/ li aa	UA 102.07/ li aa	UA 102.07/ li aa
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ 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 of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ li aa

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
104.17.22	2206.00.85	Other mixtures of fermented fruit 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	UA 95.03/ li aa	UA 95.03/ li aa	UA 102.07/ li aa	UA 102.07/ li aa
104.17.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ li aa
104.17.90	2206.00.90	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.21	22.07	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>				
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.23	22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:</b>				
	2208.20	<b>Spirits obtained by distilling grape wine or grape marc:</b>				
	2208.20.1	<b>In containers holding 2 li or less:</b>				
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA 171.07/ li aa	UA 171.07/ li aa	UA 183.73/ li aa	UA 183.73/ li aa
104.23.03	2208.20.19	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
104.23	2208.20.9	<b>Other:</b>				
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 171.07/ li aa	UA 171.07/ li aa	UA 183.73/ li aa	UA 183.73/ li aa
104.23.04	2208.20.99	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>				
<b>104.23.05</b>	2208.30.10	In containers holding 2 li or less	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23.07</b>	2208.30.90	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugar cane products:</b>				
<b>104.23.09</b>	2208.40.10	In containers holding 2 li or less	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23.11</b>	2208.40.90	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>				
<b>104.23.13</b>	2208.50.10	In containers holding 2 li or less	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23.15</b>	2208.50.90	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>				
<b>104.23.17</b>	2208.60.10	In containers holding 2 li or less	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23.19</b>	2208.60.90	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>				
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less</b>				
<b>104.23.21</b>	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ li aa
<b>104.23.22</b>	2208.70.22	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>				
<b>104.23.23</b>	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ li aa
<b>104.23.24</b>	2208.70.92	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>				
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less</b>				
<b>104.23.25</b>	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ li aa
<b>104.23.26</b>	2208.90.22	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>				
<b>104.23.27</b>	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 76.08/ li aa	UA 76.08/ li aa	UA 81.71/ li aa	UA 81.71/ li aa
<b>104.23.28</b>	2208.90.92	Other	UA 190.08/ li aa	UA 190.08/ li aa	UA 204.15/ li aa	UA 204.15/ li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>				
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos containing tobacco:</b>				
<b>104.30.01</b>	2402.10.10	Imported from Switzerland	UA 3,578.94 /kg net	UA 3,578.94 /kg net	UA 3,901.04 /kg net	UA 3,901.04 /kg net
<b>104.30.03</b>	2402.10.90	Other	UA 3,578.94 /kg net	UA 3,578.94 /kg net	UA 3,901.04 /kg net	UA 3,901.04 /kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>				
<b>104.30.05</b>	2402.20.10	Imported from Switzerland	UA 7.76/10 cigarettes	UA 7.76/10 cigarettes	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes
<b>104.30.07</b>	2402.20.90	Other	UA 7.76/10 cigarettes	UA 7.76/10 cigarettes	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes

Tariff Item	Tariff Sub-heading	Article Description	Rate of duty			
			Present (2018)		Proposed (2019)	
			Excise	Customs	Excise	Customs
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>				
<b>104.30.09</b>	2402.90.12	Imported from Switzerland	UA 3,578.94 /kg net	UA 3,578.94 /kg net	UA 3,901.04 /kg net	UA 3,901.04 /kg net
<b>104.30.11</b>	2402.90.14	Other	UA 3,578.94 /kg net	UA 3,578.94 /kg net	UA 3,901.04 /kg net	UA 3,901.04 /kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>				
<b>104.30.13</b>	2402.90.22	Imported from Switzerland	UA 7.76/10 cigarettes	UA 7.76/10 cigarettes	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes
<b>104.30.15</b>	2402.90.24	Other	UA 7.76/10 cigarettes	UA 7.76/10 cigarettes	UA 8.33/10 cigarettes	UA 8.33/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>				
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</b>				
<b>104.35.01</b>	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	UA 197.73/ kg net	UA 197.73/ kg net	UA 215.52/ kg net	UA 215.52/ kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>				
<b>104.35.02</b>	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5kg	UA 197.73/ kg net	UA 197.73/ kg net	UA 215.52/ kg net	UA 215.52/ kg net
<b>104.35.03</b>	2403.19.20	Other pipe tobacco	UA 197.73/ kg net	UA 197.73/ kg net	UA 215.52/ kg net	UA 215.52/ kg net
<b>104.35.05</b>	2403.19.30	Cigarette tobacco	UA 348.77/ kg	UA 348.77/ kg	UA 374.58/ kg	UA 374.58/ kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>				
<b>104.35.07</b>	2403.99.30	Other cigarette tobacco substitutes	UA 348.77/ kg	UA 348.77/ kg	UA 374.58/ kg	UA 374.58/ kg
<b>104.35.09</b>	2403.99.40	Other pipe tobacco substitutes	UA 197.73/ kg net	UA 197.73/ kg net	UA 215.52/ kg net	UA 215.52/ kg net

MADE this 21st day of March, 2019.

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

**Moalo o supagetseng mo ditlamorago tsa tikologo**

Mereti ya EIS e ka bonwa ko mafelo a a latelang:

- Ba Merero ya tsa Tikologo, ofisi ya Maun

Dikakgelo kana ba ba ka amiwang ke kakanyetso le ba banang le kgatlhego ba ka tlisa se go ba Lephata la tsa Merero ya Tikologo mo bekeng tse nne morago ga kanamiso ya nthla ya kitsiso e.

**Dipuisano**

Tsofthe dipuisano o ka kwalela mo atereseng go Motsamaisa wa Tikologo mo kgaolong, Lephata la tsa Merero ya Tikologo, P.O. Box 35, Maun and megala ke: 6801237, Fax Nos. 6862503/6801246 kana wa isa ka letsogo ko ofisi ya lephata la tsa Merero ya Tikologo mo Maun go bapa le Motovac.



*First Publication*