

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1983  
(Published on 25th March, 1983)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended with retrospective effect to 1st August, 1979 to the extent set out in the Schedule.

PART II OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Excise	IV Rate of duty Customs
104.05	By the substitution for tariff item 104.05 of the following:		
	"104.05 22.01 Waters, including spa waters and aerated waters; 22.02 Lemonade, flavoured spa waters and flavoured aerated waters; other non-alcoholic beverages (excluding fruit and vegetable juices falling within tariff heading No. 20.07):		
	.10 Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes similar containers and which are normally consumed in a frozen state)	1,76 UA per 100 litre	2,82 UA per 100 litre
	.20 Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	1,76 UA per 100 litre	2,82 UA per 100 litre
	.30 Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in frozen state)	1,76 UA per 100 litre	2,82 UA per 100 litre

MADE this 11th March, 1983.

P.S. MMUSI,  
Vice-President, Minister of Finance  
and Development Planning.