

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 8) NOTICE, 2005
(Published on 21st June, 2005)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 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.

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF	
			EXCISE	FISCAL	DUTY EXCISE	FISCAL
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.01	19.01	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 Nos. 04.01 to 04.04 not containing cocoa or containing less than 5 per cent calculated on a totally defatted basis, not elsewhere specified or included:				
.10		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
104.10	22.03	BEER MADE FROM MALT				
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li	7.82c/li	7.82c/li
.20		Other	3073.04c/li of absolute alcohol	3073.04c/li of absolute alcohol	3364.98c/li of absolute alcohol	3364.98c/li of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING 20.09				
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES				

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
.02		Sparkling wine	323.32c/li	323.32c/li	387.99c/li	387.99c/li
.04		Unfortified wine	117.10c/li	117.10c/li	140.52c/li	140.52c/li
.06		Fortified wine	232.87c/li	232.87c/li	263.14c/li	263.14c/li
104.17	22.06	OTHER FERMENTED BEVE- RAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BE- VERAGES NOT ELSEWHERE SPECIFIED AND INCLUDED:				
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li	7.82c/li	7.82c/li
.15		Other fermented beverages, unfortified	153.74c/li	153.74c/li	168.24c/li	168.24c/li
.17		Other fermented beverages, fortified	295.27c/li	295.27c/li	333.65c/li	333.65c/li
.22		Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	153.74c/li	153.74c/li	168.24c/li	168.24c/li
.90		Other	295.27c/li	295.27c/li	333.65c/li	333.65c/li
104.20	22.07	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				
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:				
.10		Wine spirits, manufactured by the distillation of Wine	4583.65c/li of absolute alcohol	4487.65c/li of absolute alcohol	5042.01c/li of absolute alcohol	4945.88c/li of absolute alcohol
.15		Spirits, manufactured by the distillation of any sugar cane product	4583.65c/li of absolute alcohol	4569.65c/li of absolute alcohol	5042.01c/li of absolute alcohol	5028.11c/li of absolute alcohol

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY		PROPOSED RATE OF DUTY	
			EXCISE	FISCAL	EXCISE	FISCAL
.25		Spirits, manufactured by the distillation of any grain product	4583.65c/li of absolute alcohol	4537.65c/li of absolute alcohol	5042.01c/li of absolute alcohol	4996.01c/li of absolute alcohol
.29		Other spirits	4583.65c/li of absolute alcohol	4583.65c/li of absolute alcohol	5042.01c/li of absolute alcohol	504101c/li of absolute alcohol
.40		Liqueurs and other spirituous beverages	4583.65c/li of absolute alcohol	4583.65c/li of absolute alcohol	5042.01c/li of absolute alcohol	5042.01c/li of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
.10		Cigars, cheroots and cigarillos of tobacco or of tobacco substitutes	123304c/kg net	123304c/kg net	141676.55c /kg net	141676.55c /kg net
.20		Cigarettes of tobacco or of tobacco substitutes	226.40c/10 cigarettes	226.40c/10 cigarettes	252.43c/10 cigarettes	252.43c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:				
.10		Cigarette tobacco and substitutes thereof	13903c/kg	13903c/kg	14946.05 c/kg	14946.05 c/kg
.20		Pipe tobacco and substitutes thereof	6832c/kg net	6832c/kg net	7624.01 c/kg net	7624.01 c/kg net

MADE this 18th May, 2005.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*