

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE (NO. 2))
NOTICE, 2009

(Published on 27th February, 2009)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning 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.

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2008/2009		PROPOSED RATE OF DUTY 2009/2010	
			Excise	Customs	Excise	Customs
104.0		Prepared foodstuffs; beverages, spirits and vinegar; tobacco				
104.01	19.01	Malt extract; food preparation 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 heading 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 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	7.82 c/l	7.82 c/l	7.82 c/l	7.82 c/l
.20		Other	UA42. 38/1 of absolute alcohol	UA42. 38/1 of absolute alcohol	UA46. 41/1 of absolute alcohol	UA46. 41/1 of absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading no. 20.09)				
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
.02		Sparkling wine	UA5. 63/1	UA5. 63/1	UA6. 16/1	UA6. 16/1
.04		Unfortified wine	UA1. 84/1	UA1. 84/1	UA1. 98/1	UA1. 98/1
.06		Fortified wine	UA3. 40/1	UA3. 40/1	UA3. 72/1	UA3. 72/1

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2008/2009		PROPOSED RATE OF DUTY 2009/2010	
			Excise	Customs	Excise	Customs
104.17	22.06	Other fermented beverages, (for example, cider, Perry and mead); mixtures of fermented beverages and non- alcoholic beverages, not elsewhere specified or included:				
	.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82 c/1	7.82 c/1	7.82 c/1	7.82 c/1
	.15	Other fermented beverages, unfortified	UA2. 12/1	UA2. 12/1	UA2. 33/1	UA2. 33/1
	17	Other fermented beverages, fortified	UA4. 32/1	UA4. 32/1	UA4. 73/1	UA4. 73/1
	.22	Mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages	UA2. 12/1	UA2. 12/1	UA2. 33/1	UA2. 33/1
	.90	Other	UA4. 32/1	UA4. 32/1	UA4. 73/1	UA4. 73/1
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	UA67. 72/1 of absolute alcohol	UA67. 72/1 of absolute alcohol	UA77. 67/1 of absolute alcohol	UA77. 67/1 of absolute alcohol
	.15	Spirits, manufactured by the distillation of any sugar cane product	UA67. 72/1 of absolute alcohol	UA67. 72/1 of absolute alcohol	UA77. 67/1 of absolute alcohol	UA77. 67/1 of absolute alcohol
	.25	Spirits, manufactured by the distillation of any grain product	UA67. 72/1 of absolute alcohol	UA67. 72/1 of absolute alcohol	UA77. 67/1 of absolute alcohol	UA77. 67/1 of absolute alcohol
	.29	Other spirits	UA67. 72/1 of absolute alcohol	UA67. 72/1 of absolute alcohol	UA77. 67/1 of absolute alcohol	UA77. 67/1 of absolute alcohol
	.40	Liqueurs and other spirituous beverages	UA67. 72/1 of absolute alcohol	UA67. 72/1 of absolute alcohol	UA77. 67/1 of absolute alcohol	UA77. 67/1 of absolute alcohol

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	PRESENT RATE OF DUTY 2008/2009		PROPOSED RATE OF DUTY 2009/2010	
			Excise	Customs	Excise	Customs
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	UA1726. 92 c/kg net	UA1726. 92 c/kg net	UA1951. 43 c/kg net	UA1951. 43 c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	UA3. 41/10 cigarettes	UA3. 41/10 cigarettes	UA3. 85/10 cigarettes	UA3. 85/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes, "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
.10		Cigarettes of tobacco and substitutes thereof	UA173. 49/kg	UA173. 49/kg	UA183. 04/kg	UA183. 04/kg
.20		Pipe tobacco and substitutes thereof	UA92. 15/kg net	UA92. 15/kg net	UA100. 10/kg net	UA100. 10/kg net

MADE this 13th day of February, 2009.

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