

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)  
(NO. 8 ) NOTICE, 2012**  
(Published on 27th April, 2012)

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.

SCHEDULE 1 PART 7

ADDITIONAL DUTIES

By the substitution of the following:

ITEM	HEADING	SUB-HEADING	DESCRIPTION	RATE OF ADDITIONAL DUTY
185.00	04.01		<b>MILK AND CREAM</b>	
	04.01		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>	
	04.01	0401.10	- of a fat content, by mass, not exceeding 1 per cent:	
		.07	-- Ultra high temperature (UHT) or "long-life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%
		.10	-- Other, ultra high temperature (UHT) or "long-life" milk in containers holding 1 litre or less	40%
		0401.20	- of a fat content, by mass, exceeding 1 per cent but not exceeding 6%:	
		.07	-- Ultra high temperature (UHT) or "long-life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%

ITEM	HEADING	SUB- HEADING	DESCRIPTION	RATE OF ADDITIONAL DUTY
		.10	-- Other, ultra high temperature (UHT) or "long-life" milk in containers holding 1litre or less	40%
		0401.30	Deleted	
		0401.40	- of a fat content, by weight exceeding 6 per cent but not exceeding 10 per cent:	
		.07	-- Ultra high temperature (UHT) or "long-life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%
		0401.50	- of a fat content by weight exceeding 10 per cent :	
		.07	-- Ultra high temperature (UHT) or "long-life" milk in containers holding 1 litre or less, whether or not containing added minerals, vitamins, enzymes and similar additives solely for the purpose of increasing the nutritional value and provided these additives do not exceed 1 per cent by volume of the final product.	40%

MADE this 5th day of April, 2012.

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