

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 11) NOTICE, 2013**
(Published on 5th July, 2013)

IN EXERCISE of the power 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.

By the deletion of Additional Note 4 to Chapter 22 in Part 1 of Schedule No. 1, with effect from 15h06 on 23 February 2011 up to and including 28 February 2011, of the following:

4. Tariff item 104.20.41 in Section A of Part 2 of Schedule No. 1 shall only apply to liqueurs, cordials and other spirituous beverages with a —
- (a) fermented alcoholic base (other than those made from beer of heading 22.03 or wine of headings 22.04 and 22.05); or
 - (b) wine spirit base,
to which other non-alcoholic ingredients have been added.

By the insertion of Additional Note 4 to Chapter 22 in Part 1 of Schedule No. 1, with retrospective effect from 1 March 2011, of the following:

4. Tariff subheadings 2208.70.21, 2208.70.91, 2208.90.21 and 2208.90.91, shall only apply to liqueurs, cordials and other spirituous beverages containing the following:
- (a)
 - (i) distilled spirits;
 - (ii) the final product of fermentation of fruit stripped of its character to the extent that it is not classifiable within tariff headings 22.04, 22.05 or 22.06 and of which the volume exceeds the volume of the distilled spirits; and
 - (iii) other non-alcoholic ingredients; or
 - (b) wine spirits to which other non-alcoholic ingredients have been added.

By the insertion of Note 5 to Section A in Part 2 of Schedule No. 1, with effect from 15h06 on 23 February 2011 up to and including 28 February 2011, of the following:

5. Tariff item 104.20.41 in Section A of Part 2 of Schedule No. 1 shall only apply to liqueurs, cordials and other spirituous beverages containing the following:
- (a)
 - (i) distilled spirits;
 - (ii) the final product of fermentation of fruit stripped of its character to the extent that it is not classifiable within tariff headings 22.04, 22.05 or 22.06 and of which the volume exceed the volume of the distilled spirits; and
 - (iii) other non-alcoholic ingredients; or
 - (b) wine spirits to which other non-alcoholic ingredients have been added.

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
39.07	3907.20.15	4	-- Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number exceeding 100 mg KOH/g but not exceeding 800 mg KOH/g	kg	free	free	free	free

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
306.01	2815.11	02.06	68	Solid sodium hydroxide (caustic soda) for use in the manufacture of sodium metasilicates classifiable in tariff subheading 2839.11, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit	Full duty

By the deletion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
305.01	39.07	01.04	44	Polyether-polyols, liquid or pasty, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 300 mg KOH/g, for use in the floatation processes	Full duty
306.10	39.07	01.04	48	Polyether-polyols, liquids or pastes, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 300 mg KOH/g, for the manufacture of floatation reagents	Full duty
307.01	3907.20	01.06	64	Polytetramethylene ether glycol, for the manufacture of polyurethane prepolymers	Full duty
319.01	3907.20	01.06	65	Polyether-polyols, containing 2 or more hydroxyl groups, liquids or pastes, with a hydroxyl number exceeding 100 mg KOH/g but not exceeding 800 mg KOH/g, for use in the manufacture of paintballs classifiable in tariff subheading 9306.90	Full duty

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
620.07	104.15.07	01.09	77	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty
620.08	104.16.09	01.07	75	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.03 and 104.23.28 as provided for in item 621.17	Full duty
620.10	104.17.15	01.06	72	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty
620.10	104.17.16	02.06	76	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of item 104.23.28 as provided for in item 621.17	Full duty

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
620.07	104.15.07	01.07	72	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty
620.07	104.15.07	01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.07	104.15.08	02.07	79	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty
620.07	104.15.08	02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.08	104.16.09	01.05	70	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty
620.08	104.16.09	01.06	78	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
620.08	104.16.10	02.05	77	Spirits of items 104.21.01, 104.23.01 and 104.23.03 (excluding fermented ethyl alcohol)	Full duty
620.08	104.16.10	02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.09	104.15.09	01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.09	104.15.10	02.02	70	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.10	104.17.15	01.04	75	Spirits of item 104.21.01 (excluding fermented ethyl alcohol)	Full duty
620.10	104.17.15	01.05	72	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.10	104.17.16	02.04	71	Spirits of item 104.21.01 (excluding fermented ethyl alcohol)	Full duty
620.10	104.17.16	02.05	79	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty
620.11	104.15.07	01.01	76	Unfortified wine with an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty
620.11	104.15.07	02.01	72	Other	Full duty

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.11	104.15			Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation:		
620.15	104.17			Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation:		
620.15	104.17.07	01.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.17	104.17			Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine):		
620.17	104.17.21	02.01	71	Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.15	104.17.15	01.01	72	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 vol.	Full duty	
620.15	104.17.16	02.01	79	Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol.	Full duty	
620.17	104.17.17	01.01	76	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 percent by volume but not exceeding 23 per cent by vol.	Full duty	

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
621.09	Spirits entered for use as fuel in internal combustion piston engines:					
621.10	Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages:					
621.10	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty	
621.12	Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):					
621.13	Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):					

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
621.09	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured	Full duty
621.10	Spirits entered for use in the manufacture of other fermented fruit beverages, fortified (excluding wine) of item 104.17.21				
621.12	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc	Full duty
621.13	104.23.03	01.01	71	Spirits obtained by distilling grape wine or grape marc	Full duty
621.14	Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16				

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
621.17	104.23	Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:			
621.17	104.23.28	01.01	74	Other	Full duty

REBATE ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	EXTENT OF REBATE
621.18	104.21	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27:			
621.18	104.21.01	01.01	72	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	Full duty
621.19	104.23	Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27:			
621.19	104.23.03	01.01	72	Other	Full duty
621.19	104.23.11	02.01	71	Other	Full duty

MADE this 18th day of June, 2013.

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