

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)  
(NO. 15) NOTICE, 2014  
(Published on 18th July, 2014)

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 substitution of Additional Note 1(f) in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

“Illuminating kerosene”, being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel for illuminating or heating

Distillation:

Final boiling point not exceeding 280°C

Flash Point (IP170): Minimum 38°C

Smoke Point: Minimum 23mm

Sulphur Content (ASTM D1320/D4294/IP107): Maximum 0,0510 per cent of the mass

By the insertion of the following:

ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI-DUMPING DUTY
213.03	7009.91	03.06	69	Unframed glass mirrors, of a thickness of 2mm or more but not exceeding 6mm		China	40,22%

By the insertion of the following:

REBATE ITEM	TARIFF ITEM	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.19	104.15	<b>Unfortified wine entered for use in the manufacture of non-alcoholic beverages:</b>				
620.19	104.15.07	01.01	70	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	
620.19	104.15.08	02.01	77	Other	Full duty	

By the substitution in Note 4 to Section C in Part 1 of Schedule No. 6 for the words preceding paragraph (a), of the following words:

4. Items 620.11, 620.13, 620.15, 620.17 and 620.19 apply to the excisable goods specified therein, used for industrial or commercial purposes: Provided that —

**By the insertion in Note 4 to Section C in Part 1 of Schedule No. 6 of the following paragraph before paragraph (a):**

- (a) A rebate user shall register with the Commissioner General in terms of the relevant rebate item.

**By renumbering paragraph (a) of Note 4 to Section C in Part 1 of Schedule No. 6 as follows:**

- (b) A rebate user shall give the Customs Manager notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in items 620.11, 620.13, 620.15 and 620.17 and, except with permission of the Customs Manager such goods shall be so used under the supervision of an officer.

**By renumbering paragraph (b) of Note 4 to Section C in Part 1 of Schedule No. 6 as follows:**

- (c) On completion of each operation or process specified in items 620.13 (01.02) and 620.17 the rebate user shall render a return to the Customs Manager in a form approved by the Commissioner General.

**By renumbering paragraph (c) of Note 4 to Section C in Part 1 of Schedule No. 6 as follows:**

- (d) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the registered premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.

MADE this 20th day of June, 2014.

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