

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 15) NOTICE, 2015
(Published on 24th April, 2015)

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.

TARIFF ITEM	TARIFF SUB-HEADING	ARTICLE DESCRIPTION	PRESENT EXCISE	RATE OF DUTY PROPOSED		
				CUSTOMS	EXCISE	CUSTOMS
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 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:				
104.01.10	1901.90.20	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:				
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	7,82c/li	7,82c/li	7,82c/li
04.10.20	2203.00.90	Other	UA68.92/ liaa	UA68.92/ liaa	UA73.05/ liaa	UA73.05/ liaa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):				
104.15.01	2204.10	Sparkling wine	UA 9.11/li	UA 9.11/li	UA 9.75/li	UA 9.75/li
104.15	2204.21	In containers holding 2 li or less:				
104.15	2204.21.4	Unfortified wine:				
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 2.87/li	UA 2.87/li	UA 3.07/li	UA 3.07/li
104.15.04	2204.21.42	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.15	2204.21.5	Fortified wine:				

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	PRESENT CUSTOMS	PROPOSED EXCISE	PROPOSED CUSTOMS
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 5.21/li	UA 5.21/li	UA 5.46/li	UA 5.46/li
104.15.06	2204.21.52	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.15	2204.29	Other:				
104.15	2204.29.4	Unfortified wine:				
104.15.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 2.87/li	UA 2.87/li	UA 3.07/li	UA 3.07/li
104.15.08	2204.29.42	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.15	2204.29.5	Fortified wine:				
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 5.21/li	UA 5.21/li	UA 5.46/li	UA 5.46/li
104.15.10	2204.29.52	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
104.16	2205.10	In containers holding 2 li or less:				
104.16.01	2205.10.10	Sparkling	UA 8.28/li	UA 8.28/li	UA 9.75/li	UA 9.75/li
104.16	2205.10.2	Unfortified:				
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume	UA 2.87/li	UA 2.87/li	UA 3.07/li	UA 3.07/li
104.16.04	2205.10.22	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.16	2205.10.3	Fortified:				

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 5.21/li	UA 5.21/li	UA 5.46/li	UA 5.46/li
104.16.06	2205.10.32	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.16	2205.90	Other:				
104.16	2205.90.2	Unfortified:				
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by volume	UA 2.87/li	UA 2.87/li	UA 3.07/li	UA 3.07/li
104.16.10	2205.90.22	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.16	2205.90.3	Fortified:				
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 5.21/li	UA 5.21/li	UA 5.46/li	UA 5.46/li
104.16.12	2205.90.32	Other	UA 137.54/li aa	UA 137.54/li aa	UA 149.23/li aa	UA 149.23/li aa
104.17	22.06	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.17.03	2206.00.05	Sparkling fruit beverages and sparkling wine	UA 9.11/li	UA 9.11/li	UA 9.75/li	UA 9.75/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li	7.82c/li	7.82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	UA 68.92/li	UA 68.92/li	UA 73.05/li	UA 73.05/li
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent or more by volume but not exceeding 9 per cent by volume	N/A	N/A	UA 73.05/li aa	UA 73.05/li aa
104.17.15	2206.00.81	Other fermented apple and pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume	UA 3.45/li	UA 3.45/li	UA 3.65/li	UA 3.65/li
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixture of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by volume	UA 3.45/li	UA 3.45/li	UA 3.65/li	UA 3.65/li
104.17.17	2206.00.83	Other fermented apple and pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 56.19/ liaa	UA 56.19/li liaa	UA 60.97/ liaa	UA 60.97/ liaa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages, including mixture of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 56.19/ liaa	UA 56.19/ liaa	UA 60.97/ liaa	UA 60.97/ liaa

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.17.22	2206.00.85	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by volume	UA 3.45/li	UA 3.45/li	UA 3.65/li	UA 3.65/li
104.17.25	2206.00.87	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 56.19/li	UA 56.19/li	UA 60.97/li	UA 60.97/li
104.17.90	2206.00.90	Other	UA 68.92/ liaa	UA 68.92/ liaa	UA 73.05/ liaa	UA 73.05/ liaa
104.21	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:				
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:				
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:				
104.23.01	2208.20.10	In containers holding 2 li or less	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23.03	2208.20.90	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.30	Whiskies:				
104.23.05	2208.30.10	In containers holding 2 li or less	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.23.07	2208.30.90	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugar cane products:				
104.23.09	2208.40.10	In containers holding 2 li or less	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23.11	2208.40.90	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23.15	2208.50.90	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.60	Vodka:				
104.23.17	2208.60.10	In containers holding 2 li or less	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23.19	2208.60.90	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.70	Liqueurs and cordials:				
104.23	2208.70.2	In containers holding 2 li or less				
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 56.19/ liaa	UA 56.19/ liaa	UA 60.97/ liaa	UA 60.97/ liaa
104.23.22	2208.70.22	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.70.9	Other:				
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent volume	UA 56.19/ liaa	UA 56.19/ liaa	UA 60.97/ liaa	UA 60.97/ liaa

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	CUSTOMS	PROPOSED EXCISE	CUSTOMS
104.23.24	2208.70.92	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.90	Other:				
104.23	2208.90.2	In containers holding 2 li or less				
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 56.19/ liaa	UA 56.19/ liaa	UA 60.97/ liaa	UA 60.97/ liaa
104.23.26	2208.90.22	Other	A 137.54/ liaa	A 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.23	2208.90.9	Other:				
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent volume but not exceeding 23 per cent by volume	UA 56.19/ liaa	UA 56.19/ liaa	UA 60.97/ liaa	UA 60.97/ liaa
104.23.28	2208.90.92	Other	UA 137.54/ liaa	UA 137.54/ liaa	UA 149.23/ liaa	UA 149.23/ liaa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:				
104.30.01	2402.10.10	Imported from Switzerland	UA2 690.00/ kg net	UA2 690.00/ kg net	UA2 824.55/ kg net	UA2 824.55/ kg net
104.30.03	2402.10.90	Other	UA2 690.00 kg net	UA2 690.00 kg net	UA2 824.55/ kg net	UA2 824.55/ kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	UA5.80/10 cigarettes	UA5.80/10 cigarettes	UA6.21/10 cigarettes	UA6.21/10 cigarettes
104.30.07	2402.20.90	Other	UA5.80/10 cigarettes	UA5.80/10 cigarettes	UA6.21/10 cigarettes	UA6.21/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				

TARIFF ITEM	TARIFF SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY			
			PRESENT EXCISE	PRESENT CUSTOMS	PROPOSED EXCISE	PROPOSED CUSTOMS
104.30.09	2402.90.12	Imported from Switzerland	UA2 690.00/ kg net	UA2 690.00/ kg net	UA2 824.55/ kg net	UA2 824.55/ kg net
104.30.11	2402.90.14	Other	UA2 690.00 kg net	UA2 690.00 kg net	UA2 824.55/ kg net	UA2 824.55/ kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				
104.30.13	2402.90.22	Imported from Switzerland	UA5.80/10 cigarettes	UA5.80/10 cigarettes	UA6.21/10 cigarettes	UA6.21/10 cigarettes
104.30.15	2402.90.24	Other	UA5.80/10 cigarettes	UA5.80/10 cigarettes	UA6.21/10 cigarettes	UA6.21/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:				
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	UA145.20/ kg net	UA145.20/ kg net	UA155.54/ kg net	UA155.54/ kg net
104.35	2403.19	Other:				
104.35.02	2403.19.10	Pipe tobacco, in immediate packings of a content of less than 5 kg	UA145.20/ kg net	UA145.20/ kg net	UA155.54/ kg net	UA155.54/ kg net
104.35.03	2403.19.20	Other pipe tobacco	UA145.20/ kg net	UA145.20/ kg net	UA155.54/ kg net	UA155.54/ kg net
104.35.05	2403.19.30	Cigarette tobacco	UA260.60/ kg	UA260.60/ kg	UA278.82/ kg	UA278.82/ kg
104.35	2403.99	Other:				
104.35.07	2403.99.30	Other cigarette tobacco substitutes	UA260.60/ kg	UA260.60/ kg	UA278.82/ kg	UA278.82/ kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	UA145.20/ kg net	UA145.20/ kg net	UA155.54/ kg net	UA155.54/ kg net

MADE this 28th day of March, 2015.

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