

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 17) NOTICE, 2015
(Published on 3rd July, 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.

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
460.01	03.04	01.04	41	Mackerel, horse-mackerel, snoek, kingklip, sole, angel fish (<i>Brama rai</i>), black marlin (<i>Makaira indica</i>), bigscale mackerel (<i>gastoro</i>) (<i>Gasterochisma melampis</i>), dorado (<i>mai-mai</i>) (<i>Coryphaena hippurus</i>), moon fish (<i>opa</i>) (<i>Lampris regius</i>), oil fish, smooth (<i>escolar</i>) (<i>Lepidocybium flavobrunneum</i>), oil fish, rough (<i>Ruvettus pretiosus</i>), sawara (<i>Acanthocybium solandri</i>), sail fish (<i>Istiophorus platipterus</i>), striped marlin (<i>Tetrapturus audax</i>), shortbill spear fish (<i>sikiyami</i>) (<i>Tetrapturus angustirostris</i>), sword fish (<i>Xiphias gladius</i>), ribbon fish (<i>Lepidopus caudatus</i>), monk (<i>Lophius piscatorius</i>), cavebass (<i>Dinoperca petersi</i>), lyretail hogfish (<i>Bodianus anthioides</i>), turncoat hogfish (<i>Bodianus axillaris</i>), saddleback hogfish (<i>Bodianus bilunulatus</i>), diana's hogfish (<i>Bodianus diana</i>), lined hogfish (<i>Bodianus Leucostictus</i>), goldsaddle hogfish (<i>Bodianus perditio</i>), yellowfin emperor (<i>Lethrinus crocineus</i>), river snapper (<i>Lutjanus argentimaculatus</i>), rosy jobfish (<i>Pristipomoides filamentosus</i>), king mackerel (<i>Scomberomorus commerson</i>), tomato rockcod (<i>Cephalopholis sonnerati</i>), white-edged rockcod (<i>Epinephelus albomarginatus</i>), brown-spotted rockcod (<i>Epinephelus chlorostigma</i>), malabar rockcod (<i>Epinephelus malabaricus</i>), rockcod (<i>Epinephelus rivulatus</i>), englishman (<i>Chrysoblephus anglicus</i>), slinger (<i>Chrysoblephus puniceus</i>) and blueskin (<i>Polysteganus coeruleopunctatus</i>), in such quantities and at such times as the Permanent Secretary: Ministry of Agriculture (Forestry and Fisheries) may allow by specific permit	Full duty
460.04	16.04	01.04	40	Preparations based on minced, flavoured and cooked fish, frozen, formed into products of an individual mass not exceeding 200g, in such quantities and at such times as the Permanent Secretary: Ministry of Agriculture (Forestry and Fisheries) may allow by specific permit	Full duty

By the substitution of Note 2 in Schedule No. 6 with the following:

2. Any person who receives any goods under rebate or refund of duty in terms of any item of this Schedule must register as contemplated in rule 59A, except –
 - (a) licensed warehouses for manufacturing purposes;
 - (b) recipients of fully denatured spirits as defined in Note 4 of Section D in Part 1 of this Schedule;
 - (c) Recipients of goods provided for in items 618.01, 619.01, 620.01, 620.02, 620.03, 621.02, 622.05, 622.07, 623.01, 623.02, 623.03, 630.10, 630.14, 630.16, 630.18, 630.20, 630.22, 631.00, 670.01, 670.04, 670.06, 670.08 and 670.10 of this Schedule.

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
619.07	104.10.20	01.01	75	Other beer made from malt used in the manufacture of non-alcoholic beverages		

By the substitution of Note 4 in Section C to Part 1 of Schedule No. 6 with the following:

4. Items 619.07, 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up: Provided that -
 - (a) A rebate user shall register with the Commissioner General in terms of the relevant rebate item.
 - (b) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Regional Manager in a form approved by the Commissioner General.
 - (c) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the 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.

By the insertion of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
620.21	104.17			Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the manufacture of non-alcoholic beverages:		
620.21	104.17.15	01.01	73	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 volume	Fully duty	
620.21	104.17.16	02.01	71	Other fermented fruit beverages and mead beverages, including mixtures 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	Fully duty	
620.21	104.17.22	03.01	75	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		

By the substitution of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
621.11				Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, (excluding wine) of items 104.17.21 and 104.17.25		

MADE this 05th day of June, 2015.

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