

Statutory Instrument No. 6 of 2022

EXCISE DUTY ACT  
(No. 34 of 2018)

**EXCISE DUTY AMENDMENT OF SCHEDULE (No. 2) NOTICE, 2022**  
(Published on 18th February, 2022)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

By the insertion of the following:

Heading / Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7310.21.10	9	--- Of a capacity of 0,125 li or more but not exceeding 8 li	kg	15%	free	free	free	15%
7310.21.30	3	--- Of a capacity exceeding 8 li but not exceeding 25 li	kg	15%	free	free	free	15%
7310.21.90	7	--- Other	kg	free	free	free	free	15%
7310.29.10	0	--- Aerosol cans of a capacity of 0,075 li or more but not exceeding 500 ml	kg	15%	free	free	free	15%
7310.29.30	4	--- Other cans, of a capacity of 0,125 li or more but not exceeding 8 li	kg	15%	free	free	free	15%
7310.29.50	9	--- Other cans, of a capacity exceeding 8 li but not exceeding 25 li	kg	15%	free	free	free	15%
7310.29.90	8	--- Other	kg	free	free	free	free	15%

By the substitution of the following:

Heading / Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
7310.21		-- Cans which are to be closed by soldering or crimping:						
7310.29		-- Other:						

**By the deletion of the following:**

Item	Tariff heading	Code	C D	Article Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
217.02	8716.80.10	01.08	89	Wheelbarrows manufactured by Qingdao Youhe Handtruck Co. Ltd	301.00 - 399.00; 401.00 - 499.00	China	32.32%
<del>217.02</del>	<del>8716.80.10</del>	<del>02.08</del>	<del>83</del>	<del>Wheelbarrows manufactured by Qingdao Wantai Special Handtruck Co. Ltd</del>	<del>301.00 - 399.00; 401.00 - 499.00</del>	<del>China</del>	<del>39.92%</del>

**By the deletion of the following:**

Item	Tariff heading	Code	C D	Article Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
217.02	8716.80.10	03.08	88	Wheelbarrows (excluding that manufactured by Qingdao Yongyi Metal Products Co. Ltd)	301.00 - 399.00; 401.00 - 499.00	China	103.736%

MADE this 17th day of January, 2022.

**PEGGY O. SERAME,**  
*Minister of Finance and Economic  
Development.*