

EXCISE DUTY ACT
(Cap. 50:01)

EXCISE DUTY (AMENDMENT OF SCHEDULE)
(No. 4) NOTICE, 2022
(Published on 25th March, 2022)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 54 and 55 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 substitution of the following:

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
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
104.10.20	2203.00.90	Other	UA115.08/ li aa	UA115.08/ li aa	UA 121.41/ li aa	UA 121.41/ li aa
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 15.51/li	UA 15.51/li	UA 16.52/li	UA 16.52/li

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.15	2204.21	In containers holding 2 ll 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	R4.96/li	R4.96/li	UA 4.96/li	UA 4.96/li
104.15.04	2204.21.42	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li aa	UA 245.15/li aa
104.15	2204.21.5	Fortified wine:				
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	UA7.92/li	UA7.92/li	UA8.36/li	UA 8.36/li
104.15.06	2204.21.52	Other	UA230.18/li aa	UA 230.18/li aa	UA 245.15/li aa	UA 245.15/li aa
104.15	2204.22	In containers holding more than 2 litres but not more than 10 litres:				
104.15	2204.22.4	Unfortified wine:				
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by volume	UA 4.74/li	UA 4.74/li	R4.96/li	R4.96/li
104.15.15	2204.22.42	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li aa	UA 245.15/li aa
104.15	2204.22.5	Fortified wine:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 7.92/li	UA 7.92/li	UA 8.36/li	UA 8.36/li
104.15.19	2204.22.52	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li	UA 245.15/li
104.15	2204.29	Other:				
104.15	2204.29.4	Unfortified wine:				
104.15.21	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 4.74/li	UA 4.74/li	UA 4.96/li aa	UA 4.96/li aa
104.15.23	2204.29.42	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li aa	UA 245.15/li aa
104.15	2204.29.5	Fortified wine:				
104.15.25	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by volume	UA 7.92/li	UA 7.92/li	UA 8.36/li	UA 8.36/li
104.15.27	2204.29.52	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li	UA 245.15/li
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 litres or less:				
104.16.01	2205.10.10	Sparkling	UA 15.51/li	UA 15.51/li	UA 16.52/li	UA 16.52/li

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
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 4.74/li	UA 4.74/li	UA 4.96/li	UA 4.96/li
104.16.04	2205.10.22	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li	UA 245.15/li
104.16	2205.10.3	Fortified:				
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 7.92/li	UA 7.92/li	UA 8.36/li	UA 8.36/li
104.16.06	2205.10.32	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li aa	UA 245.15/li aa
104.16	2205.90	Other:				
104.16	2205.90.2	Unfortified:				
104.16.09	2205.90.21	With an alcoholic strength of at least 15 per cent by volume but not exceeding 15 per cent by volume	UA 4.74/li	UA 4.74/li	R4.96/li	R4.96/li
104.16.10	2205.90.22	Other	UA 230.18/li aa	UA 230.18/li aa	UA 245.15/li aa	UA 245.15/li aa
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 7.92/li	UA 7.92/li	UA 8.36/li	UA 8.36/li

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.16.12	2205.90.32	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li	UA 245.15/li
104.17	22.06	Other fermented beverages (for example, cider, perry mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:				
104.17.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R 15.51/li	R 15.51/li	UA 16.52/li	UA 16.52/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 115.08/ li aa	UA 115.08/ li aa	UA 121.41/ li aa	UA 121.41/ li aa
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 by volume but not exceeding 9 per cent by volume	UA 115.08/ li aa	UA 115.08/ li aa	UA 121.41/ li aa	UA 121.41/li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.17.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 9 per cent by volume	UA 115.08/ li aa	UA 115.08/ li aa	UA 121.41/ li aa	UA 121.41/ li aa
104.17.15	2206.00.81	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	UA 106.56/ li aa	UA 106.56/ li aa	UA 121.41/ li aa	UA 121.41/ li aa
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 at least 2,5 per cent by volume but not exceeding 15 per cent by volume	UA 115.08/ li aa	UA 115.08/ li aa	UA 121.41/ li aa	UA 121.41/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by volume	UA 92.07/ li aa	UA 92.07/ li aa	UA 98.06/ li aa	UA 98.06/ li aa
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 92.07/ li aa	UA 92.07/ li aa	UA 98.06/ li aa	UA 98.06/ li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit 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 115.08/ li aa	UA 115.08/ li aa	UA 121.41/ li aa	UA 121.41/ li aa
104.17.25	2206.00.87	Other mixtures of fermented fruit 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 92.07/ li aa	UA 92.07/ li aa	UA 98.06/ li aa	UA 98.06/ li aa
104.17.90	2206.00.90	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
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 volume or higher	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
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:				
	2208.20	Spirits obtained by distilling grape wine or grape marc:				
	2208.20.1	In containers holding 2 li or less:				
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	UA 207.17/ li aa	UA 207.17/ li aa	UA 220.63/ li aa	UA 220.63/ li aa
104.23.02	2208.20.19	Other	UA 230.18/ li aa	UA 230.18/ li aa	R245.15/ li aa	R245.15/ li aa
104.23	2208.20.9	Other:				
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	UA 207.17/ li aa	UA 207.17/ li aa	UA 220.63/ li aa	UA 220.63/ li aa
104.23.04	2208.20.99	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23	2208.30	Whiskies:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.23.05	2208.30.10	In containers holding 2 li or less	UA 230.18/ li aa	UA 230.18/ li aa	R245.15/ li aa	R245.15/ li aa
104.23.07	2208.30.90	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
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 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23.11	2208.40.90	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less	UA 230.18/ li aa	UA 230.18/ li aa	R245.15/ li aa	R245.15/ li aa
104.23.15	2208.50.90	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23	2208.60	Vodka:				
104.23.17	2208.60.10	In containers holding 2 li or less	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23.19	2208.60.90	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23	2208.70	Liqueurs and cordials:				
104.23	2208.70.2	In containers holding 2 li or less				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
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 92.07/ li aa	UA 92.07/ li aa	UA 98.06/ li aa	UA 98.06/ li aa
104.23.22	2208.70.22	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
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 92.07/ li aa	UA 92.07/ li aa	UA 98.06/li aa	UA 98.06/li aa
104.23.24	2208.70.92	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
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	UA92.07/ li aa	UA92.07/ li aa	UA 98.06/ li aa	UA 98.06/ li aa
104.23.26	2208.90.22	Other	UA 230.18/ li aa	UA 230.18/ li aa	UA 245.15/ li aa	UA 245.15/ li aa
104.23	2208.90.9	Other:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
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 92.07/ li aa	UA 92.07/ li aa	UA 98.06/ li aa	UA 98.06/ li aa
104.23.28	2208.90.92	Other	UA 230.18/ li aa	UA 230.18/ li aa	R245.15/ li aa	R245.15/ li aa
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	UA4,528.85 / kg net	UA4,528.85 / kg net	UA4,823.22 / kg net	UA4,823.22/ kg net
104.30.03	2402.10.90	Other	UA4,528.85 / kg net	UA4,528.85 / kg net	UA4,823.22 / kg net	UA4,823.22 / kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	UA 9.39/10 cigarettes	UA 9.39/10 cigarettes	UA 9.91/10 cigarettes	UA 9.91/10 cigarettes
104.30.07	2402.20.90	Other	UA 9.39/10 cigarettes	UA 9.39/10 cigarettes	UA 9.91/10 cigarettes	UA 9.91/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
104.30.09	2402.90.12	Imported from Switzerland	UA4,528.85/ kg net	UA4,528.85 /kg net	UA4 823.22/kg net	UA 4823.22 /kg net
104.30.11	2402.90.14	Other	UA4,528.85/ kg net	UA4,528.85 /kg net	UA 4823.22 /kg net	UA 4 823.22 /kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.30.13	2402.90.22	Imported from Switzerland	UA 9.39/10 cigarettes	UA 9.39/10 cigarettes	UA 9.91/10 Cigarettes	UA 9.91/10 Cigarettes
104.30.15	2402.90.24	Other	UA 9.39/10 cigarettes	UA 9.39/10 cigarettes	UA 9.91/10 Cigarettes	UA 9.91/10 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 proportion:				
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	UA 250.22/ kg net	UA 250.22/ kg net	UA 265.24/ kg net	UA265.24/ kg net
104.35	2403.19	Other:				
104.35.02	2403.19.10	Pipe tobacco, in immediate packing's of a content of less than 5kg	UA 250.22/ kg net	UA 250.22/ kg net	UA 265.24/ kg net	UA265.24/ kg net
104.35.03	2403.19.20	Other pipe tobacco	UA 250.22/ kg net	UA 250.22/ kg net	UA 265.24/ kg	UA265.24/ kg
104.35.05	2403.19.30	Cigarette tobacco	UA 422.34/ kg	UA 422.34/ kg	UA 445.57/ kg	UA445.57/ kg
104.35.11	2403.91	"Homogenised" or "reconstituted tobacco: "				
104.35.07	2403.91.20	Imported from Switzerland	UA 815.63/ kg	UA 815.63/ kg	UA 929.33/ kg	UA929.33/ kg

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.35.09	2403.91.80	Other			UA 929.33/ kg	UA929.33/ kg
104.35	2403.99	Other:				
104.35.15	2403.99.30	Other cigarette tobacco substitutes	UA 422.34/ kg	UA 422.34/ kg	UA 445.57/ kg	UA445.57/ kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	UA 250.22/ kg net	UA 250.22/ kg net	UA 265.24/ kg	UA265.24/ kg
104.35.19	2403.99.90	Other	UA 880.88/ kg	UA 880.88/ kg	UA 929.33/ kg	UA929.33/ kg
104.37	24.04	Other:				
104.37	2404.1	Products intended for inhalation without combustion:				
104.37	2404.11	Containing or reconstituted tobacco:				
104.37	2404.11.1	Containing reconstituted tobacco:				
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks			UA 7.43/10 sticks	UA 7.43/10 sticks
104.37.03	2404.11.13	Imported from Switzerland, other			UA 929.33/ kg	UA929.33/ kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks			UA7.43/10 sticks	UA 7.43/10 sticks
104.37.07	2404.11.19	Other			UA 929.33/ kg	UA929.33/ kg
104.37	2404.11.9	Other:				
104.37.11	2404.11.91	Put up for retail sale in the form of sticks			UA 7.43/10 Sticks	UA 7.43/10 Sticks
104.37.13	2404.11.99	Other			UA 929.33/ kg	UA929.33/ kg

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2021)		Proposed (2022)	
			Excise	Fiscal	Excise	Fiscal
104.37	2404.19	Other:				
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks			UA7.43/10 sticks	UA7.43/10 sticks
104.37.17	2404.19.90	Other			UA929.33/kg	UA929.33/kg

MADE this 7th day of March, 2022.

PEGGY O. SERAMB,
Minister of Finance and Economic Development.