

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 6) NOTICE, 2022
(Published on 5th August, 2022)

IN EXERCISE of the power conferred on the Minister of Finance 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 deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU/UK	EFTA	SADC	MERCOSUR
7308.20.10	9	-- Lattice masts for telegraph lines or electric power lines	kg	15%	free	free	free	free
7318.16.20	2	--- Hexagon dome nuts, hexagon nuts with non-metallic inserts, hexagon collared nuts and hexagon self-locking nuts	kg	10%	free	10%	free	10%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU/UK	EFTA	SADC	MERCOSUR
2903.69.10	6	--- Phenyl chloride	kg	free	free	free	free	free
2903.69.90	4	--- Other	kg	free	free	free	free	free
2920.19.10	8	--- O,O-Diethyl phosphorodithioate	kg	free	free	free	free	free
2920.19.90	6	--- Other	kg	free	free	free	free	free
2920.29.10	2	--- Triisopropyl phosphite	kg	free	free	free	free	free
2920.29.90	0	--- Other	kg	free	free	free	free	free
3004.90.97	3	--- Medicaments, containing cannabis or cannabinoids	kg	free	free	free	free	free
5407.69.10	6	--- Of a mass exceeding 200 g/m ² and dipped with Resorcinol Formaldehyde Latex (RFL)	kg	22%	13,2%	10%	free	22%
5407.69.90	4	--- Other	kg	22%	13,2%	10%	free	22%
5512.11.10	9	--- Of a mass exceeding 200 g/m ² and dipped with Resorcinol Formaldehyde Latex (RFL)	kg	22%	13,2%	10%	free	22%
5512.11.90	7	--- Other	kg	22%	13,2%	10%	free	22%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	BU/UK	EFTA	SADC	MERCOSUR
5512.19.10	8	--- Of a mass exceeding 200g/m ³ and dipped with Resorcinol Formaldehyde Latex (RFL)	kg	22%	13,2%	10%	free	22%
5512.19.90	8	--- Other	kg	22%	13,2%	10%	free	22%
7217.10.20	9	-- Of a diameter of 2,64 mm or more but not exceeding 8,00 mm, not plated or coated, indented or crimped and a tensile strength of 1550 MPa or more but not exceeding 1860 MPa (excluding those of subheading 7217.10.10)	kg	10%	free	free	free	10%
7308.20.05	2	-- Lattice masts for telegraph lines	kg	15%	free	free	free	free
7308.20.15	8	-- Lattice masts for electric power lines	kg	15%	free	free	free	free
7308.20.20	6	-- Towers for electric power lines (including transmission towers or pylons)	kg	15%	free	free	free	13,5%
7308.90.50	4	-- Other electric power line structures and electric substation structures; parts thereof	kg	15%	free	15%	free	13,5%
7318.16.2		--- Hexagon dome nuts, hexagon nuts with non-metallic inserts, hexagon collared nuts and hexagon self-locking nuts:						
7318.16.21	0	-- Hexagon nuts with nylon inserts	kg	10%	free	10%	free	10%
7318.16.23	7	-- Hexagon nuts with other non-metallic inserts	kg	10%	free	10%	free	10%
7318.16.29	6	-- Other	kg	10%	free	10%	free	10%
7610.90.10	7	-- For electric power lines (including transmission towers or pylons) and power substations	kg	10%	free	free	free	10%
7610.90.90	8	-- Other	kg	10%	free	free	free	10%
8708.70.15	8	--- Road wheels not fitted with tyres	kg	free	free	free	free	free
8708.70.3		-- Road wheels not fitted with tyres; wheel rims not fitted with tyres:						
8708.70.31	2	--- Of a kind used on motor cars	kg	20%	15%	20%	free	20%
8708.70.33	6	--- Of a kind used on busses or lorries	kg	20%	15%	20%	free	20%
8708.70.39	5	--- Other	kg	20%	15%	20%	free	20%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	
2903.69		-- Other:							
2920.19		-- Other:							
2920.29		-- Other:							
5407.69		-- Other:							
5512.11		-- Unbleached or bleached:							
5512.19		-- Other:							
7318.15.35	4	--- Other screws and bolts (including bolt ends and screw studs), of stainless steel (excluding those that are fully threaded with hexagon heads)	kg	30%	free	free	free	free	30%
7610.90		- Other:							
8105.10	4	- Containing more than 99.99 per cent of bismuth by mass	kg	free	free	free	free	free	free

By the substitution of Additional Note 1 in Chapter 87 of Section XVII to Part I of Schedule No. 1 with the following:

1. For the purpose of heading 87.04 expression "double-cab" means a motor vehicle with --
 - (a) a separate enclosed area designed for passengers in the front and in the rear behind the driver; and
 - (b) a separate open or enclosed area for goods.

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AICFTA
3824.39.85	0	- Other, containing per-halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	kg	10%	free	free	free	10%	8%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/UK	EFTA	SADC	MERCOSUR	AICFTA
9609.10	2	- Pencils and crayons, with leads encased in a sheath	kg	20%	free	free	free	20%	16%

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.03	8415.10	Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":	

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.04	5512.19	01.06	61	Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.04	5512.19.90	01.08	89	Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty

By the substitution of Note 13 in Schedule No. 5 with the following:

13. A refund of the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

By the substitution of Note 4 (iv) in Section B to Part 1 of Schedule No. 6 with the following:

- (iv) the destruction is done under supervision of an officer if required by the Commissioner; and

By the substitution of Note 8(d) in Section C to Part I of Schedule No. 6 with the following:

- (d) the destruction is done under supervision of an officer if required by the Commissioner; and

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.04	5512.19	01.06	61	Woven fabrics containing 85 per cent or more by mass of polyester staple fibres (excluding unbleached or bleached fabric), of a width exceeding 350 cm, for use in the manufacture of artificial turf classifiable in tariff subheading 9506.99.20	Full duty

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MADE this 25th day of July, 2022.

PEGGY O. SERAME,
Minister of Finance.