

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (No. 9)
NOTICE, 2022

(Published on 9th December, 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 substitution of the definition of "value for VAA purposes" where it appears under "Definitions" in Note 1.2 to rebate item 317.03 of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Article Description	Extent of Rebate
317.03				"value for VAA purposes" means the value, determined on the basis prescribed in Note 7.1, for the cumulative amount of all specified motor vehicles produced in terms of this item, during the most recent four quarters and ready for sale	

By the substitution of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Article Description	Extent of Rebate	Extent of Refund
620.13	104.15.25	01.02	71	In the topping or sweetening of unfortified wine of item 104.15.03, 104.15.04, 104.15.13, 104.15.15, 104.15.21 and 104.15.23	Full duty	
	04.15.27	01.02	78	In the topping or sweetening of unfortified wine of item 104.15.03, 104.15.04, 104.15.13, 104.15.15, 104.15.21 and 104.15.23	Full duty	

MADE this 18th day of November, 2022

PEGGY O. SERAME,
Minister of Finance.