

Statutory Instrument No. 159 of 2022

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (No. 10)
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 following:

Heading/ Subheading	C D	Article Description	Statistical unit	Rate of Duty				
				GENERAL	EU/ UK	EFTA	SADC	MERCOSUR
0302.11	4	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	5%	free	free	25%
0302.19	5	- - Other	kg	25%	5%	free	free	25%
0303.12	4	- - Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	25%	5%	free	free	25%
0303.14	7	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	5%	free	free	25%
0304.31	0	- - Tilapia (<i>Oreochromis spp.</i>)	kg	25%	5%	free	free	25%
0304.32	7	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	25%	5%	free	free	25%
0304.33	3	- - Nile Perch (<i>Lates niloticus</i>)	kg	25%	5%	free	free	25%
0304.41	5	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	5%	free	free	25%
0304.42	1	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	5%	free	free	25%
0304.43	8	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	25%	5%	free	free	25%
0304.44	4	- - Fish of the families <i>Bregmacerothidae</i> , <i>Euclichthyidae</i> , <i>Gadiidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	5%	free	free	25%
0304.47	3	- - Dogfish and other sharks	kg	25%	5%	free	free	25%

0304.48	9	-- Rays and skates (<i>Rajidae</i>)	kg	25%	5%	free	free	25%
0304.49.90	1	--- Other	kg	25%	5%	free	free	25%
0304.51	1	-- Tilapia (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Cata catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasseltii</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	5%	free	free	25%
0304.52	6	-- Salmonidae	kg	25%	5%	free	free	25%
0304.53	2	-- Fish of the families <i>Bregmaceroideae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouroidae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	5%	free	free	25%
0304.56	1	-- Dogfish and other sharks	kg	25%	5%	free	free	25%
0304.57	8	-- Rays and skates (<i>Rajidae</i>)	kg	25%	5%	free	free	25%
0304.59.90	6	--- Other	kg	25%	5%	free	free	25%
0304.61.90	8	--- Other	kg	25%	5%	free	free	22,5%
0304.62.90	6	--- Other	kg	25%	5%	free	free	22,5%
0304.63.90	2	--- Other	kg	25%	5%	free	free	22,5%
0304.69.90	0	--- Other	kg	25%	5%	free	free	22,5%
0304.71.90	4	--- Other	kg	25%	5%	free	free	22,5%
0304.72.90	0	--- Other	kg	25%	5%	free	free	22,5%
0304.73.90	7	--- Other	kg	25%	5%	free	free	22,5%
0304.74.90	3	--- Other	kg	25%	5%	free	free	22,5%
0304.75.90	6	--- Other	kg	25%	5%	free	free	22,5%
0304.79.90	5	--- Other	kg	25%	5%	free	free	22,5%
0304.81.90	9	--- Other	kg	25%	5%	free	free	22,5%
0304.82.90	5	--- Other	kg	25%	5%	free	free	22,5%
0304.83.90	1	--- Other	kg	25%	5%	free	free	22,5%
0304.87.90	7	--- Other	kg	25%	5%	free	free	22,5%
0304.88.90	3	--- Other	kg	25%	5%	free	free	22,5%
0304.89.90	4	--- Other	kg	25%	5%	free	free	22,5%
0304.93.90	6	--- Other	kg	25%	5%	free	free	25%
0304.94.90	2	--- Other	kg	25%	5%	free	free	25%

0304.95.90	9	--- Other	kg	25%	5%	free	free	25%
0304.96.90	5	--- Other	kg	25%	5%	free	free	25%
0304.97.90	1	--- Other	kg	25%	5%	free	free	25%
0304.99.90	4	--- Other	kg	25%	5%	free	free	25%
0305.31	4	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasseltii</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	5%	free	free	25%
0305.32	0	- - Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	25%	5%	free	free	25%
0305.39.90	0	--- Other	kg	25%	5%	free	free	25%
0305.43	1	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	25%	5%	free	free	25%
0305.44	8	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasseltii</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	5%	free	free	25%
0305.49.90	5	--- Other	kg	25%	5%	free	free	25%
0305.52	0	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasseltii</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	5%	free	free	25%
0305.53	6	- - Fish of the families <i>Bregmaceroidea</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	25%	5%	free	free	25%
0305.54.90	8	--- Other	kg	25%	5%	free	free	25%

0305.59	4	-- Other	kg	25%	5%	free	free	25%
0305.64	7	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	25%	5%	free	free	25%
0305.69	9	-- Other	kg					
1604.13.05	9	--- Sardines (<i>Sardine pilchardus</i>), in oil, in airtight metal containers	kg	2.4c/kg net	0.48c/kg net	free	free	2.4c/kg net
1604.17.10	0	--- Frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg
1604.18.10	7	--- Frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg
1604.19.10	3	--- Frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg
1604.20.80	1	-- Other, frozen	kg	25% or 200c/kg	5% or 40c/kg	free	free	25% or 200c/kg

MADE this 18th day of November, 2022.

PEGGY O. SERAME,
Minister of Finance.