

Statutory Instrument No. 14 of 2023

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 1) NOTICE, 2023
(Published on 24th February, 2023)

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:

SCHEDULE

By the deletion of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	EFTA	SADC	MERCOSUR
3004.20.90	4	- - - Other	kg	free	free	free	free	free
7413.00.30	0	- Cables, cordage and rope; electric wire or cable	kg	5%	free	free	free	5%
8544.60.10	5	- - Paper insulated	kg	15%	free	free	free	15%
8544.60.20	2	- - Plastic insulated	kg	15%	free	free	free	15%
8544.60.30	4	- - Rubber insulated	kg	15%	free	free	free	15%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU/ UK	EFTA	SADC	MERCOSUR
7413.00.3		- Cables, cordage and rope; electric wire or cable:						
7413.00.31	9	- - Cables, with a tensile strength not exceeding 340 MPa	kg	5%	free	free	free	5%
7413.00.33	5	- - Cables, with a tensile strength of 340 MPa or more	kg	5%	free	free	free	5%
7413.00.39	4	- - Other	kg	5%	free	free	free	5%
7614.90.05	8	- - With an aluminium core	kg	10%	free	free	free	10%
7614.90.10	4	- - With a core of composite material	kg	10%	free	free	free	10%
7614.90.90	2	- - Other	kg	10%	free	free	free	10%
8544.49.2		- - - Plastic insulated:						
8544.49.21	9	- - - - For a voltage exceeding 80 V but not exceeding 300 V	kg	15%	free	free	free	15%

8544.49.23	5	---- For a voltage exceeding 300 V but not exceeding 500 V	kg	15%	free	free	free	15%
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By the insertion of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU / UK	EFTA	SADC	MERCOSUR
8544.49.29	4	---- For a voltage exceeding 500 V	kg	15%	free	free	free	15%
8544.49.3		--- Rubber insulated:						
8544.49.31	6	---- For a voltage exceeding 80 V but not exceeding 750 V	kg	15%	free	free	free	15%
8544.49.39	1	---- For a voltage exceeding 750 V	kg	15%	free	free	free	15%
8544.60.1		-- Paper insulated:						
8544.60.11	3	--- For a voltage exceeding 1 kV but not exceeding 33 kV	kg	15%	free	free	free	15%
8544.60.13	4	--- For a voltage exceeding 33 kV but not exceeding 132 kV	kg	15%	free	free	free	15%
8544.60.19	9	--- For a voltage exceeding 132 kV	kg	15%	free	free	free	15%
8544.60.2		-- Plastic insulated:						
8544.60.21	0	--- For a voltage not exceeding 1,5 kV DC	kg	15%	free	free	free	15%
8544.60.22	9	--- Other, for a voltage exceeding 1 kV but not exceeding 3,3 kV	kg	15%	free	free	free	15%
8544.60.23	7	--- For a voltage exceeding 3,3 kV but not exceeding 33 kV	kg	15%	free	free	free	15%
8544.60.24	5	--- For a voltage exceeding 33 kV but not exceeding 132 kV	kg	15%	free	free	free	15%
8544.60.25	3	--- For a voltage exceeding 132 kV but not exceeding 275 kV	kg	15%	free	free	free	15%
8544.60.29	6	--- For a voltage exceeding 275 kV	kg	15%	free	free	free	15%
8544.60.3		-- Rubber insulated:						
8544.60.31	8	--- For a voltage not exceeding 1,5 kV DC	kg	15%	free	free	free	15%

8544.60.32	6	--- For a voltage exceeding 1 kV but not exceeding 1,1 kV	kg	15%	free	free	free	15%
8544.60.33	4	--- Other, for a voltage exceeding 1,1 kV but not exceeding 3,3 kV	kg	15%	free	free	free	15%
8544.60.34	2	--- For a voltage exceeding 3,3 kV but not exceeding 33 kV	kg	15%	free	free	free	15%
8544.60.35	0	--- For a voltage exceeding 33 kV but not exceeding 132 kV	kg	15%	free	free	free	15%
8544.60.37	7	--- For a voltage exceeding 132 kV but not exceeding 275 kV	kg	15%	free	free	free	15%
8544.60.39	3	--- For a voltage exceeding 275 kV	kg	15%	free	free	free	15%
8716.90.30	6	-- Other, of wheelbarrows	kg	15%	free	free	free	15%
9001.10.1		-- Optical fibre:						
9001.10.11	8	--- Of glass	kg	15%	free	free	free	15%
9001.10.15	0	--- Of plastic	kg	15%	free	free	free	15%
9001.10.19	3	--- Other	kg	15%	free	free	free	15%
9001.10.2		-- Optical fibre bundles:						
9001.10.21	5	--- Of glass	kg	15%	free	free	free	15%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU / UK	EFTA	SADC	MERCOSUR
9001.10.25	8	--- Of plastic	kg	15%	free	free	free	15%
9001.10.29	0	--- Other	kg	15%	free	free	free	15%
9001.10.3		-- Optical fibre cables:						
9001.10.31	2	--- Not containing metal	kg	15%	free	free	free	15%
9001.10.35	5	--- Containing metal casing	kg	15%	free	free	free	15%
9001.10.39	8	--- Other	kg	15%	free	free	free	15%

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU / UK	EFTA	SADC	MERCOSUR
7005.29.55	8	--- Of a thickness exceeding 8 mm but not exceeding 10 mm (excluding solar glass and optical glass)	m ²	10%	free	free	free	10%
7005.29.65	7	--- Of a thickness exceeding 10 mm but not exceeding 12 mm (excluding solar glass and optical glass)	m ²	10%	free	free	free	10%
005.29.85	1	--- Of a thickness exceeding 12 mm (excluding solar glass and optical glass)	m ²	10%	free	free	free	10%
7614.90		- Other:						
8512.20		- Other lighting or visual signalling equipment:						
9001.10		- Optical fibres, optical fibre bundles and cables:						

By the substitution of the following Note(s) in Schedule No. 4:

REBATES OF CUSTOMS DUTIES, EXCISE DUTIES AND FUEL LEVY
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By the deletion of the following:

Tariff Item	Tariff Heading	Rebate Code	CD	Description	Extent of Refund
60.18	9001.10	01.06	65	Optical fibres, not individually sheathed, for use in the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, provided the products are not available in the SACU market	Full duty

By the insertion of the following:

Tariff Item	Tariff Heading	Rebate Code	CD	Description	Extent of Refund
460.18	9001.10.1	01.08	82	Optical fibres, not individually sheathed, for use in the manufacture of optical fibre cables, classifiable in tariff subheading 8544.70, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, provided the products are not available in the SACU market	Full duty

By the deletion of the following:

Tariff Item	Tariff Heading	Rebate Code	CD	Description	Extent of Refund
540.01	195.10	01.05	57	Petrol for use by the State President	8,9c/li
	195.10	02.05	51	Distillate fuels for use by the State President	6,7c/li
	195.20	01.05	53	Biodiesel for use by the State President	6,7c/li

MADE this 1st day of February, 2023.

PEGGY O. SERAME,
Minister of Finance.