

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 8) NOTICE, 2023
(Published on 6th April, 2023)

IN EXERCISE of the power conferred on the Minister of Finance 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 (2022)		Proposed (2023)	
			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:				
104.01.05	1901.90.13	Preparations for making alcoholic beverages (excluding those of subheading 1901.90.20) as defined in Additional Note 2 to Chapter 19			34,7c/kg	34,7c/kg
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
104.05	21.06	Food preparations not elsewhere specified or included:				
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21			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	UA 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ 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 16.52/li	UA 16.52/ li	UA 16.64/li	UA 16.64/li
104.15	2204.21	In containers holding 2 li or less:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
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	UA 4.96/li	UA 4.96/li	UA 5.20/li	UA 5.20/li
104.15.04	2204.21.42	Other	UA 245.15/li aa	UA 245.15/li aa	UA 257.23/li aa	UA 257.23/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	UA 8.36/li	UA 8.36/li	UA 8.77/li	UA 8.77/li
104.15.06	2204.21.52	Other	UA 245.15/li aa	UA 245.15/li aa	UA 257.23/li aa	UA 257.23/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	R4.96/li	R4.96/li	UA 5.20/li	UA 5.20/li
104.15.15	2204.22.42	Other	UA 245.15/li aa	UA 245.15/li aa	UA 257.23/li aa	UA 257.23/li aa
104.15	2204.22.5	Fortified wine:				
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 8.36/li	UA 8.36/li	UA 8.77/li	UA 8.77/li
104.15.19	2204.22.52	Other	UA 245.15/li aa	UA 245.15/li aa	UA 257.23/li aa	UA 257.23/li aa
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 4.96/li aa	UA 4.96/li aa	UA 5.20/li	UA 5.20/li
104.15.23	2204.29.42	Other	UA 245.15/li aa	UA 245.15/li aa	UA 257.23/li aa	UA 257.23/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 8.36/li	UA 8.36/li	UA 8.77/li	UA 8.77/li
104.15.27	2204.29.52	Other	UA 245.15/li	UA 245.15/li	UA 257.23/li	UA 257.23/li

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
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 16.52/ li	UA 16.52/ li	UA 16.64/ li	UA 16.64/ li
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 4.96/li	UA 4.96/li	UA 5.20/li	UA 5.20/ li
104.16.04	2205.10.22	Other	UA 245.15/li	UA 245.15/li	UA 257.23/ li aa	UA 257.23/ li aa
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 8.36/li	UA 8.36/li	UA 8.77/ li	UA 8.77/ li
104.16.06	2205.10.32	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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 4.5 per cent by volume but not exceeding 15 per cent by volume	R4.96/li	R4.96/li	UA 5.20/li	UA 5.20/li
104.16.10	2205.90.22	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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 8.36/li	UA 8.36/li	UA 8.77/ li	UA 8.77/ li
104.16.12	2205.90.32	Other	UA 245.15/li	UA 245.15/li	UA 257.23/ li aa	UA 257.23/ li aa
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	UA 16.52/ li	UA 16.52/ li	UA 16.64/li	UA 16.64/ 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

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	UA 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ 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 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ li aa
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 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ 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 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ 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 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ li aa
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 98.06/ li aa	UA 98.06/ li aa	UA 102.89/ li aa	UA 102.89/ 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 98.06/ li aa	UA 98.06/ li aa	UA 102.89/ li aa	UA 102.89/ 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 121.41/ li aa	UA 121.41/ li aa	UA 127.40/ li aa	UA 127.40/ 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 98.06/ li aa	UA 98.06/ li aa	UA 102.89/ li aa	UA 102.89/ li aa
104.17.90	2206.00.90	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
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:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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 220.63/ li aa	UA 220.63/ li aa	UA 231.51/ li aa	UA 231.51/ li aa
104.23.02	2208.20.19	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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 220.63/ li aa	UA 220.63/ li aa	UA 231.51/ li aa	UA 231.51/ li aa
104.23.04	2208.20.99	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23	2208.30	Whiskies:				
104.23.05	2208.30.10	In containers holding 2 li or less	R245.15/ li aa	R245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23.07	2208.30.90	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23.11	2208.40.90	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23	2208.50	Gin and Geneva:				
104.23.13	2208.50.10	In containers holding 2 li or less	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23.15	2208.50.90	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
104.23	2208.60	Vodka:				
104.23.17	2208.60.10	In containers holding 2 li or less	UA 245.15/ li an	UA 245.15/ li aa	UA 257.23/ li an	UA 257.23/ li aa
104.23.19	2208.60.90	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23	2208.70	Liqueurs and cordials:				
104.23	2208.70.2	In containers holding 2 li or less				
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 98.06/ li an	UA 98.06/ li an	UA 102.89/ li an	UA 102.89/ li aa
104.23.22	2208.70.22	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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 98.06/ li aa	UA 98.06/ li aa	UA 102.89/ li an	UA 102.89/ li aa
104.23.24	2208.70.92	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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	UA 98.06/ li aa	UA 98.06/ li aa	UA 102.89/ li aa	UA 102.89/ li aa
104.23.26	2208.90.22	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ li aa
104.23	2208.90.9	Other:				
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 98.06/ li aa	UA 98.06/ li aa	UA 102.89/ li aa	UA 102.89/ li aa
104.23.28	2208.90.92	Other	UA 245.15/ li aa	UA 245.15/ li aa	UA 257.23/ li aa	UA 257.23/ 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:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
104.30.01	2402.10.10	Imported from Switzerland	UA 4,823.22 / kg net	UA 4,823.22/ kg net	UA 5, 061.01/ kg net	UA 5, 061.01/ kg net
104.30.03	2402.10.90	Other	UA 4,823.22 / kg net	UA 4,823.22/ kg net	UA 5, 061.01/ kg net	UA 5, 061.01/ kg net
104.30	2402.20	Cigarettes containing tobacco:				
104.30.05	2402.20.10	Imported from Switzerland	UA 9.91/10 cigarettes	UA 9.91/10 cigarettes	UA 10.40 /10 cigarettes	UA 10.40 /10 cigarettes
104.30.07	2402.20.90	Other	UA 9.91/10 cigarettes	UA 9.91/10 cigarettes	UA 10.40 /10 cigarettes	UA 10.40 /10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:				
104.30.09	2402.90.12	Imported from Switzerland	UA 4 823.22 / kg net	UA 4 823.22 / kg net	UA 5, 061.01/ kg net	UA 5, 061.01/ kg net
104.30.11	2402.90.14	Other	UA 4 823.22 / kg net	UA 4 823.22 / kg net	UA 5, 061.01/ kg net	UA 5, 061.01/ kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:				
104.30.13	2402.90.22	Imported from Switzerland	UA 9.91/10 Cigarettes	UA 9.91/10 Cigarettes	UA 10.40 /10 cigarettes	UA 10.40 /10 cigarettes
104.30.15	2402.90.24	Other	UA 9.91/10 Cigarettes	UA 9.91/10 Cigarettes	UA 10.40 /10 cigarettes	UA 10.40 /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 265.24/kg net	UA 265.24/kg net	UA 278.31 / kg net	UA 278.31 /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 5 kg	UA 265.24/kg net	UA 265.24/kg net	UA 278.31 / kg net	UA 278.31 /kg net
104.35.03	2403.19.20	Other pipe tobacco	UA 265.24/kg	UA 265.24/kg	UA 278.31 / kg net	UA 278.31 /kg net
104.35.05	2403.19.30	Cigarette tobacco	UA 445.57/kg	UA 445.57/kg	UA 467.54 /kg	UA 467.54 /kg
104.35.11	2403.91	"Homogenised" or "reconstituted tobacco: "				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
104.35.07	2403.91.20	Imported from Switzerland	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /kg
104.35.09	2403.91.80	Other	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /kg
104.35	2403.99	Other:				
104.35.15	2403.99.30	Other cigarette tobacco substitutes	UA 445.57/kg	UA 445.57/kg	UA 467.54 /kg	UA 467.54 /kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	UA 265.24/kg	UA 265.24/kg	UA 278.31 / kg net	UA 278.31 /kg net
104.35.19	2403.99.90	Other	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /kg
104.37	24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:				
104.37	2404.1	Products intended for inhalation without combustion:				
104.37	2404.11	Containing tobacco 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	UA 7.80 /10 sticks	UA 7.80 /10 sticks
104.37.03	2404.11.13	Imported from Switzerland, other	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	UA 7.43/10 sticks	UA 7.43/10 sticks	UA 7.80 /10 sticks	UA 7.80 /10 sticks
104.37.07	2404.11.19	Other	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /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	UA 7.80 /10 sticks	UA 7.80 /10 sticks
104.37.13	2404.11.99	Other	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /kg
104.37	2404.19	Other:				

Tariff Item	Tariff Sub heading	Article Description	Rate of duty			
			Present (2022)		Proposed (2023)	
			Excise	Fiscal	Excise	Fiscal
104.37.15	2404.19.20	Other, put up for retail sale in the form of sticks	UA 7.43/10 sticks	UA 7.43/10 sticks	UA 7.80 /10 sticks	UA 7.80 /10 sticks
104.37.17	2404.19.90	Other	UA 929.33/kg	UA 929.33/kg	UA 975.15 /kg	UA 975.15 /kg

MADE this 21st day of March, 2023.

PEGGY O. SERAME,
Minister of Finance.