

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 15) NOTICE, 2023
(Published on 27th October, 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:

By the substitution of the following:

Heading	Sub - heading	C D	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
17.01	1701.12	2	-- Beet sugar	kg	free	free	free	free	free
17.01	1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	free	free	free	free	free
17.01	1701.14	5	-- Other cane sugar	kg	free	free	free	free	free
17.01	1701.91	2	-- Containing added flavouring or colouring matter	kg	free	free	free	free	free
17.01	1701.99	3	-- Other	kg	free	free	free	free	free

By the insertion of the following:

Tariff Item	Tariff Heading	Rebate Code	CD	Description	Rebate Items	Imported from or Originating in	Rate of Anti-dumping duty
201.02	0207.14.93	02.08	87	Leg quarters, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%
201.02	0207.14.93	03.08	84	Leg quarters, produced or exported by Agrosul Agroavícola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%
201.02	0207.14.93	04.08	89	Leg quarters, produced or exported by Avívar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%
201.02	0207.14.93	05.08	83	Leg quarters, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%

201.02	0207.14.93	06.08	88	Leg quarters, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%
201.02	0207.14.93	07.08	82	Leg quarters, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%
201.02	0207.14.93	08.08	87	Leg quarters, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%
201.02	0207.14.93	09.08	81	Leg quarters, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%
201.02	0207.14.93	10.08	84	All other producers and exporters of leg quarters, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%
201.02	0207.14.93	11.08	89	Leg quarters, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%
201.02	0207.14.93	12.08	83	All other producers and exporters of leg quarters (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%
201.02	0207.14.93	13.08	88	Leg quarters, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%
201.02	0207.14.93	14.08	82	All other producers and exporters of leg quarters (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%
201.02	0207.14.93	15.08	87	Leg quarters, produced or exported by Animex Foods Sp. Z.O.O.	301.00-399.00; 401.00-499.00	Poland	2,25%
201.02	0207.14.93	16.08	81	All other producers and exporters of leg quarters, (excluding that produced or exported by Animex Foods Sp. Z.O.O., Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	301.00-399.00; 401.00-499.00	Poland	96,9%
201.02	0207.14.95	02.08	85	Wings, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%

201.02	0207.14.95	03.08	85	Wings, produced or exported by Agrosul Agroavícola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%
201.02	0207.14.95	04.08	84	Wings, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%
201.02	0207.14.95	05.08	89	Wings, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%
201.02	0207.14.95	06.08	83	Wings, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%
201.02	0207.14.95	07.08	88	Wings, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%
201.02	0207.14.95	08.08	82	Wings, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%
201.02	0207.14.95	09.08	87	Wings, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%
201.02	0207.14.95	10.08	86	All other producers and exporters of wings, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%
201.02	0207.14.95	11.08	84	Wings, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%
201.02	0207.14.95	12.08	89	All other producers and exporters of wings (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%
201.02	0207.14.95	13.08	83	Wings, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%
201.02	0207.14.95	14.08	88	All other producers and exporters of wings (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%
201.02	0207.14.95	15.08	82	Wings, produced or exported by Animex Foods Sp. Z.O.O.	301.00-399.00; 401.00-499.00	Poland	2,25%

201.02	0207.14.95	16.08	87	All other producers and exporters of wings, (excluding that produced or exported by Animex Foods Sp. Z.O.O, Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	301.00-399.00; 401.00-499.00	Poland	96,9%
201.02	0207.14.95	17.08	81	Wings, produced or exported by Distributions Avícolas Vázquez S.A.U.	301.00-399.00; 401.00-499.00	Spain	7,56%
201.02	0207.14.95	18.08	86	Wings, produced or exported by An Avicola Melida S.L.	301.00-399.00; 401.00-499.00	Spain	9,95%
201.02	0207.14.95	19.08	80	Wings, produced or exported by UVE S.A	301.00-399.00; 401.00-499.00	Spain	14,62%
201.02	0207.14.95	20.08	83	Wings, produced or exported by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL	301.00-399.00; 401.00-499.00	Spain	22,6%
201.02	0207.14.95	21.08	88	All other producers and exporters of wings (excluding that produced or exported by Distributions Avícolas Vázquez S.A.U., An Avicola Melida S.L., UVE S.A and Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL)	301.00-399.00; 401.00-499.00	Spain	85,8%
201.02	0207.14.96	02.08	88	Breasts, produced or exported by Agroarçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%
201.02	0207.14.96	03.08	82	Breasts, produced or exported by Agrosul Agroavícola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%
201.02	0207.14.96	04.08	87	Breasts, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%
201.02	0207.14.96	05.08	81	Breasts, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%
201.02	0207.14.96	06.08	86	Breasts, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%
201.02	0207.14.96	07.08	80	Breasts, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%
201.02	0207.14.96	08.08	85	Breasts, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%

201.02	0207.14.96	09.08	81	Breasts, produced or exported by Zauchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%
201.02	0207.14.96	10.08	82	All other producers and exporters of breasts, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zancheita Alimentos Ltda, C.Vale - Cooperativa Agroindustrial and Serra Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%
201.02	0207.14.97	02.08	80	Thighs, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%
201.02	0207.14.97	03.08	85	All other producers and exporters of thighs (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%
201.02	0207.14.97	04.08	83	Thighs, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%
201.02	0207.14.97	05.08	84	All other producers and exporters of thighs (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%
201.02	0207.14.97	06.08	89	Thighs, produced or exported by Distribuciones Avícolas Vázquez S.A.U	301.00-399.00; 401.00-499.00	Spain	7,56%
201.02	0207.14.97	07.08	83	Thighs, produced or exported by An Avícola Melida S.L.	301.00-399.00; 401.00-499.00	Spain	9,95%
201.02	0207.14.97	08.08	88	Thighs, produced or exported by UVE S.A	301.00-399.00; 401.00-499.00	Spain	14,62%
201.02	0207.14.97	09.08	82	Thighs, produced or exported by Grupo Vall Companys: Avícola Sanchez SL, Avícola De Lleida SAU, Avícola De Galicia S.A.U, Dolz España, S.L., Escorxadador D'Aus Torrent I Fills SL	301.00-399.00; 401.00-499.00	Spain	22,6%
201.02	0207.14.97	10.08	85	All other producers and exporters of thighs (excluding that produced or exported by Distribuciones Avícolas Vázquez S.A.U, An Avícola Melida S.L., UVE S.A and Grupo Vall Companys: Avícola Sanchez SL, Avícola De Lleida SAU, Avícola De Galicia S.A.U, Dolz España, S.L., Escorxadador D'Aus Torrent I Fills SL)	301.00-399.00; 401.00-499.00	Spain	85,8%

201.02	0207.14.98	02.08	83	Drumsticks, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%
201.02	0207.14.98	03.08	88	All other producers and exporters of drumsticks (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%
201.02	0207.14.98	04.08	82	Drumsticks, produced or exported by Manor Farm	301.00-399.00; 401.00-499.00	Ireland	2,49%
201.02	0207.14.98	05.08	87	All other producers and exporters of drumsticks (excluding that produced or exported by Manor Farm)	301.00-399.00; 401.00-499.00	Ireland	37,52%
201.02	0207.14.98	06.08	81	Drumsticks, produced or exported by Animex Foods Sp. Z. O. O	301.00-399.00; 401.00-499.00	Poland	2,25%
201.02	0207.14.98	07.08	86	All other producers and exporters of drumsticks, (excluding that produced or exported by Animex Foods Sp. Z.O.O, Drobimex Sp. Z.O.O and Plukon Sieradz Sp. Z.O.O)	301.00-399.00; 401.00-499.00	Poland	96,9%
201.02	0207.14.98	08.08	80	Drumsticks, produced or exported by Distribuciones Avícolas Vázquez S.A.U	301.00-399.00; 401.00-499.00	Spain	7,56%
201.02	0207.14.98	09.08	85	Drumsticks, produced or exported by An Avicola Melida S.L.	301.00-399.00; 401.00-499.00	Spain	9,95%
201.02	0207.14.98	10.08	88	Drumsticks, produced or exported by UVE S.A	301.00-399.00; 401.00-499.00	Spain	14,62%
201.02	0207.14.98	11.08	82	Drumsticks, produced or exported by Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL	301.00-399.00; 401.00-499.00	Spain	22,6%
201.02	0207.14.98	12.08	87	All other producers and exporters of drumsticks (excluding that produced or exported by Distribuciones Avícolas Vázquez S.A.U., An Avicola Melida S.L., UVE S.A and Grupo Vall Companys: Avicola Sanchez SL, Avicola De Lleida SAU, Avicola De Galicia S.A.U, Dolz España, S.L., Escorxador D'Aus Torrent I Fills SL)	301.00-399.00; 401.00-499.00	Spain	85,8%
201.02	0207.14.99	02.08	86	Other, produced or exported by Agroaraçá Indústria De Alimentos	301.00-399.00; 401.00-499.00	Brazil	39%
201.02	0207.14.99	03.08	80	Other, produced or exported by Agrosul Agroavícola Industrial S/A	301.00-399.00; 401.00-499.00	Brazil	16%

201.02	0207.14.99	04.08	85	Other, produced or exported by Avivar Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	35%
201.02	0207.14.99	05.08	81	Other, produced or exported by Aurora Cooperativa Central Aurora Alimentos	301.00-399.00; 401.00-499.00	Brazil	17%
201.02	0207.14.99	06.08	84	Other, produced or exported by Cooperativa Agroindustrial Consolata	301.00-399.00; 401.00-499.00	Brazil	28,3%
201.02	0207.14.99	07.08	89	Other, produced or exported by Jaguafrangos Indústria E Comércio De Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	18,18%
201.02	0207.14.99	08.08	83	Other, produced or exported by Rio Branco Alimentos S/A	301.00-399.00; 401.00-499.00	Brazil	3,31%
201.02	0207.14.99	09.08	88	Other, produced or exported by Zanchetta Alimentos Ltda	301.00-399.00; 401.00-499.00	Brazil	8%
201.02	0207.14.99	10.08	80	All other producers and exporters of other chicken cuts, (excluding that produced or exported by Agroaraçá Indústria De Alimentos, Agrosul Agroavícola Industrial S/A, Avivar Alimentos Ltda, Aurora Cooperativa Central Aurora Alimentos, Cooperativa Agroindustrial Consolata, Jaguafrangos Indústria E Comércio De Alimentos Ltda, Rio Branco Alimentos S/A, Zanchetta Alimentos Ltda, C. Vale - Cooperativa Agroindustrial and Seara Alimentos Ltda)	301.00-399.00; 401.00-499.00	Brazil	265,1%
201.02	0207.14.99	11.08	85	Other, produced or exported by HK Scan	301.00-399.00; 401.00-499.00	Denmark	7,75%
201.02	0207.14.99	12.08	82	All other producers and exporters of other chicken cuts (excluding that produced or exported by HK Scan)	301.00-399.00; 401.00-499.00	Denmark	67,4%

MADE this 25th day of August, 2023.

PEGGY O. SERAME,
Minister of Finance.