

Statutory Instrument No. 154 of 2024

EXCISE DUTY ACT  
(Cap. 50:01)

**EXCISE DUTY (AMENDMENT OF SCHEDULE) (No. 15) NOTICE, 2024**  
(Published on 8th November, 2024)

IN EXERCISE of the powers conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule hereto –

By insertion of the following:

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AfCFTA
39.26	3926.90.89	1	- - Steaming plugs for mining and civil blast holes	kg	free	free	free	free	free	free

By substitution of the following:

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AfCFTA
72.15	7215.10	2	- Of free-cutting steel, not further worked than cold-formed or coldfinished	kg	10%	free	free	free	10%	free
72.15	7215.50		- Other, not further worked than cold-formed or cold-finished	kg	10%	free	free	free	10%	free
72.15	7215.50		- Other bars and rods, not further worked than cold-formed or coldfinished	kg	10%	free	free	free	10%	free

By insertion of the following Additional Note(s) after Additional Note 6 in Chapter 87 of Section XVII to Part 1 of Schedule No. 1:

7. For the purposes of tariff subheadings 8704.10.20 and 8704.10.30, articulated dumpers are vehicles consisting of two distinct sections namely, a two-wheeled motor-driven front chassis and a two or four wheeled rear chassis connected to one another by a pivoting articulation joint for steering.

**By insertion of the following:**

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AfCFTA
87.04	8708.10.20	2	-- Articulated dumpers with G.V.M. not exceeding 50t, as defined in Additional Note 7 to Chapter 87	u	10%	5%	10%	free	10%	6%
87.04	8708.10.30	8	Articulated dumpers with a G.V.M. exceeding 50t, as defined in Additional Note 7 to Chapter 87	u	10%	free	free	free	10%	free

**By substitution of the following:**

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AfCFTA
87.04	8704.10.25	3	-- Other, with G.V.M. not exceeding 50 t	u	10%	5%	10%	free	10%	6%

**By insertion of the following:**

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AfCFTA
87.08	8708.22.10	7	--- Front windscreens (windshields)	kg	30%	15%	20%	free	30%	30%
87.08	8708.22.90	5	--- Other	kg	20%	15%	20%	free	20%	20%

**By substitution of the following:**

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AfCFTA
87.08	8708.22		-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter:							

By insertion of the following:

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty					
					General	EU	EFTA	SADC	MERCOSUR	AFCFTA
87.16	8716.90.40	3	- - Automatic slack adjusters	kg	free	free	free	free	free	free

By deletion of the following:

Rebate Item	Tariff Heading	Code	CD	Description	Extent of Rebate
316.17	00.00	01.00	09	Goods of any description (excluding mounted or populated circuit boards, picture tubes fitted with components other than the deflection coil and cabinets fitted with components and any apparatus classifiable in tariff heading 85.28), for the manufacturing of reception apparatus for television incorporating a cathode-ray tube (CRT) classifiable in tariff heading 528.72.20 and 8528.73.20, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus	Full duty
316.17	00.00	02.00	04	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion and any apparatus classifiable in heading 85.28), at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of reception apparatus for television incorporating a display other than a cathode-ray tube (CRT) classifiable in subheadings 8528.72.90 and 8528.73.90, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus	Full duty
316.17	00.00	03.00	09	Goods of any description (excluding goods of heading 85.28 and mounted or populated circuit boards), used in the manufacture of reception apparatus for television not designed to incorporate a video display or screen, classifiable in tariff subheading 8528.71, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty

**By insertion of the following:**

Rebate Item	Tariff Heading	Code	CD	Description	Extent of Rebate
316.17	00.00	04.00	03	Goods of any description (excluding mounted or populated circuit boards, picture tubes fitted with components other than the deflection coil and cabinets fitted with components and any apparatus classifiable in tariff heading 85.28 and other electric conductors, for a voltage not exceeding 1 000 V, fitted with connectors classifiable in tariff subheading 8544.42), for the manufacturing of reception apparatus for television incorporating a cathode-ray tube (CRT) classifiable in tariff heading 528.72.20 and 8528.73.20, whether or not combined in the same housing with radio-broadcasting receivers or sound or video recording or reproducing apparatus	Full duty
316.17	00.00	05.00	08	Goods of any description (excluding mounted or populated circuit boards and display panels, irrespective of their degree of completion, any other apparatus classifiable in heading 85.28 and other electric conductors, for a voltage not exceeding 1 000 V, fitted with connectors classifiable in tariff subheading 8544.42), at such times, in such quantities and under such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, for the manufacture of reception appar reproducing apparatus	Full duty
316.17	00.00	06.00	02	Goods of any description (excluding goods of heading 85.28, mounted or populated circuit boards and other electric conductors, for a voltage not exceeding 1 000 V, fitted with connectors classifiable in tariff subheading 8544.42), used in the manufacture of reception apparatus for television not designed to incorporate a video display or screen, classifiable in tariff subheading 8528.71, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit	Full duty

**By insertion of the following:**

Rebate Item	Thriff Heading	Code	CD	Description	Extent of Rebate
460.02	0712.20	01.06	65	Onion powder, at such times, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Trade and Industry, may allow by specific permit, provided that the product is not available in the SACU market	Full duty
460.02				<b>VEGETABLE PRODUCTS, IMPORTED IN TERMS OF A SPECIFIC PERMIT</b>	

MADE this 21st day of October, 2024.

PEGGY O. SERAME  
Minister of Finance.