Statutory Instrument No. 22 of 1996

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 14) NOTICE, 1996

(Published on 15th March, 1996)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Part 2A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
104.10		By the substitution for tariff item 104.10 of the following:		
"104.10	22.03	Beer made from malt, of an alcoholic strength of:		
.10		Exceeding 0,5 per cent but not exceeding 1,5 per cent	60u/l	60u/l
.20		Exceeding 1,5 per cent but not exceeding 2,5 per cent	66u/l	66u/l
.30		Exceeding 2,5 per cent but not exceeding 3,5 per cent	72u/l	72u/l
.40		Exceeding 3,5 per cent but not exceeding 4,5 per cent	78u/l	78u/l
.50		Exceeding 4,5 per cent but not exceeding 5,5 per cent	84u/l	84u/l
104.00.60		Exceeding 5,5 per cent but not exceeding 6,5 per cent	90u/l	90u/l
.70		Exceeding 6,5 per cent but not exceeding 7,5 per cent	96u/l	96u/l
.80		Exceeding 7,5 per cent	102u/l	102u/l"

NOTES: By the substitution for Notes 2, 3 and 4 of the following:

"2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.

3. If duty should become payable on any beer which is in a process of manufacture such duty shall be calculated according to the registered strength and quantity of the final product.

4. No paragraph."

MADE this 4th day of March, 1996.

F. G. MOGAE,
Vice-President and Minister of Finance and Development Planning.