

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

AMENDMENT OF SCHEDULE (NO. 50) NOTICE, 1999
(Published on 24th December, 1999)

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 Schedule to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.25				By the substitution for tariff headings Nos. 2204.10, 2204.21, 2204.30, 2205.10, 2205.90, 22.06, 22.07, 2208.20, 2208.30, 2208.40, 2208.50, 2208.60, 2208.70 and 2208.90 of the following:	
	2204.10	01.06	65	Sparkling wine, in containers holding 2 l or less	Full duty in Part I less 14,6%
		02.06	62	Sparkling wine, in containers holding more than 2 l	Full duty in Part I less 19,6%
	2204.21	01.06	60	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 2 l or less	Full duty in Part I less 14,6%
	2204.29	01.06	66	Wine (excluding sparkling wine) and grape must with fermentation prevented or arrested by the addition of alcohol, containers holding more than 2 l	Full duty in Part I less 19,6%
	2204.30	01.06	62	Grape must (excluding grape must with fermentation prevented or arrested by the addition of alcohol)	Full duty in Part I less 19,6%
	2205.10	01.06	61	Vermouth and other wine of fresh grapes flavoured with plants orromatic substances, in containers holding 2 l or less	Full duty Part I less 14,6%
	2205.90	01.06	60	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, in containers holding more than 2 l	Full duty in Part I less 19,6%
	22.06	01.04	43	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Full duty in Part I less 14,6%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
22.07	01.04	46		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher, ethyl alcohol and other spirits, denatured, of any strength	Full duty in Part I less 119,4%
	2208.20	01.06	68	Spirits obtained by distilling grape wine or grape marc, in containers holding 2 l or less	Full duty in Part I less 13,4%
		02.06	62	Spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 l	Full duty in Part I less 24,2%
	2208.30	01.06	65	Whiskies, in containers holding 2 l or less	Full duty in Part I less 13,4%
	2208.40	02.06	60	Whiskies, in containers holding more than 2 l	Full duty in Part I less 24,2%
		01.06	62	Rum and tafia, in containers holding 2 l or less	Full duty in Part I less 13,4%
	2208.50	02.06	67	Rum and tafia, in containers holding more than 2 l	Full duty in Part I less 24, 2%
		01.06	60	Gin and Geneva, in containers holding 2 l or less	Full duty in Part I less 13,4%
		02.06	64	Gin and Geneva, in containers holding more than 2 l	Full duty in Part I less 24,2%
	2208.60	01.06	67	Vodka	Full duty in Part I less 119,4%
	2208.90	01.06	69	Other	Full duty in Part I less 119,4%”

MADE this 7th day of December, 1999.

B. GAOLATHE,
*Minister of Finance and
Development Planning.*