

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF
SCHEDULE (NO. 3)) NOTICE, 2011**
(Published on 1st April, 2011)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by Sections 54 and 55 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:

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	2010/11 PRESENT RATE OF DUTY		2011/12 PROPOSED RATE OF DUTY	
			Excise	Customs	Excise	Customs
104.00		Prepared foodstuffs; beverages, spirits and vinegar; tobacco				
104.01	19.01	Malt extract; food preparations of flour, grouts, 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:				
.10		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
104.10	22.03	Beer made from malt:				
.10		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82c/li	7.82c/li	7.82c/li	7.82c/li
.20		Other	UA50.20/li of absolute alcohol	UA50.20/li of absolute alcohol	UA53.97/li of absolute alcohol	UA53.97/li of absolute alcohol
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading no. 20.09):				
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	2010/11 PRESENT RATE OF DUTY		2011/12 PROPOSED RATE OF DUTY	
			Excise	Customs	Excise	Customs
.02		Sparkling wine	UA6.67/li	UA6.67/li	UA6.97/li	UA6.97/li
.03		Unfortified wine of heading 22.04 with an alcoholic strength by volume exceeding 6.5 per cent vol but not exceeding 16.5 per cent vol	UA2.14/li	UA2.14/li	UA2.32/li	UA2.32/li
.04		Unfortified wine of heading 22.05 with an alcoholic strength by volume exceeding 6.5 per cent vol but not exceeding 15 per cent vol	UA2.14/li	UA2.14/li	UA2.32/li	UA2.32/li
.05		Fortified wine of heading 22.04 and 22.05 with an alcoholic strength by volume exceeding 15 per cent vol but not exceeding 22 per cent vol	UA4.03/li	UA4.03/li	UA4.33/li	UA4.33/li
.06		Other	—	—	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol
104.17	22.06	Other fermented beverages, (for example, cider, Perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non- alcoholic beverages, not else- where specified or included:				
.03		Sparkling beverages	UA5.15/li	UA5.15/li	UA6.97/li	UA6.97/li
.05		Traditional African beer as defined in Additional Note 1 to Chapter 22	7.82 c/li	7.82 c/li	7,82c/li	7,82c/li
.15		Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol	UA2.52/li	UA2.52/li	UA2.71/li	UA2.71/li
.16		Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol but not exceeding 15 per cent vol	UA2.52/li	UA2.52/li	UA2.71/li	UA2.71/li
.17		Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol but not exceeding 23 per cent vol	UA5.15/li	UA5.15/li	UA38.00/li of absolute alcohol	UA38.00/li of absolute alcohol

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			Excise	Customs	Excise	Customs
	.22	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages with an alcoholic strength by volume not exceeding 9 per cent vol	UA2.52/li	UA2.52/li	UA2.71/li	UA2.71/li
	.25	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages with an alcoholic strength by volume exceeding 9 per cent vol but not exceeding 15 per cent	UA2.52/li	UA2.52/li	UA2.71/li	UA2.71/li
	.90	Other	UA5.15/li	UA5.15/li	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol
104.20	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:				
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent volume; spirits, liqueurs and other spirituous beverages:				
	.10	Wine spirits, manufactured by the distillation of wine	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol
	.15	Spirits, manufacturing by the distillation of any sugar cane products	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol
	.25	Spirits, manufactured by the distillation of any grain products	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol
	.29	Other spirits	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol
		Liqueurs and other spirituous beverages:				
	.41	With an alcoholic strength by volume exceeding 15 per cent vol but not exceeding 23 per cent vol	—	—	UA38.00/li of absolute alcohol	UA38.00/li of absolute alcohol
	.42	Other	UA84.57/li of absolute alcohol	UA84.57/li of absolute alcohol	UA93.03/li of absolute alcohol	UA93.03/li of absolute alcohol

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			Excise	Customs	Excise	Customs
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes				
	2402.10	Cigars, cheroots, and cigarillos, of tobacco:				
.01	24021010	Imported from Switzerland	–	UA2 072.31 /kg net	–	UA2196.65 /kg net
.03	24021090	Other	UA2072.31 /kg net	UA2072.31 /kg net	UA2 196.65 /kg net	UA2196.65 /kg net
	240220	Cigarettes containing tobacco:				
.05	24022090	Imported from Switzerland	–	UA4.47/10 cigarettes	–	UA4.87/10 cigarettes
.07	24022090	Other	UA4.47/10 cigarettes	UA4.47/10 cigarettes	UA4.87/10 cigarettes	UA4.87/10 cigarettes
	2402901	Cigars, cheroots, and cigarillos, of tobacco substitutes:				
.09	24029012	Imported from Switzerland	–	UA2 072.31 /kg net	–	UA2196.65 /kg net
.11	24029014	Other	UA2072.31 /kg net	UA2072.31 /kg net	UA2 196.65 /kg net	UA2196.65 /kg net
	2402902	Cigarettes of tobacco substitutes:				
.13	24029022	Imported from Switzerland	–	UA4.47/10 cigarettes	–	UA4.87/10 cigarettes
.15	24029024	Other	UA4.47/10 cigarettes	UA4.47/10 cigarettes	UA4.87/10 cigarettes	UA4.87/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:				
	240310	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:				
.01	24031010	Pipe tobacco, in immediate packings of a content of less than 5kg	UA108.08 /kg net	UA108.08 /kg net	UA119.16 /kg net	UA119.16 /kg
.03	24031020	Other pipe tobacco	UA108.08 /kg net	UA108.08 /kg net	UA119.16 /kg net	UA119.16 /kg net

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			Excise	Customs	Excise	Customs
.05	24031030	Cigarettes tobacco	UA194.60 /kg	UA194.60 /kg	UA210.51 /kg	UA210.51 /kg
	240399	Other:				
.07	24039930	Other cigarette tobacco substitutes	UA194.60 /kg	UA194.60 /kg	UA210.51 /kg	UA210.51 /kg
.09	24039940	Other pipe tobacco substitutes	UA108.08 /kg net	UA108.08 /kg net	UA119.16 /kg net	UA119.16 /kg net

MADE on this 18th day of March, 2011.

O.K. MATAMBO,
Minister of Finance and
Development Planning.