

**CUSTOMS AND EXCISE ACT, 1964-  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/125)**

Under section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

M MPAHLWA  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

Item	Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
"104.05	22.01	By the substitution for tariff item 104.05 of the following:  <b>Waters, including natural or artificial mineral waters an aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow</b>			
	22.02	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading No. 20.09):</b>			
	.10	Mineral waters, including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	6c/li	6c/li	
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other	6c/li	6c/li	

		closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)		
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Item	Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	6c/li	6c/li''	