

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1111)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to **1 January 2001**, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

Head= ing	Sub= heading	C D	Article Description	Statisti= cal Unit	Rate of Duty		
					General	EU	SADC
22.02, 22.03, 22.04, 22.05, 22.06, 22.07 and 22.08 "22.02			By the substitution for headings Nos. 22.02, 22.03, 22.04, 22.05, 22.06, 22.07 and 22.08 of the following: Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured, and other non-alcoholic beverages (excluding fruit or vegetable juices of heading No. 20.09):				
	2202.10		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:				
	.10	5	- - In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes)	li	4,36c/li	2,1c/li	free
	.90	8	- - Other	li	3,3c/li	1,6c/li	free

Head=ing	Sub=heading	C D	Article Description	Statisti=cal Unit	Rate of Duty		
					General	EU	SADC
	2202.90		- Other:				
	.20	3	- - In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	li	25% plus 1,04c/li	12,5%	8%
	.90	4	- - Other	li	25%	12,5%	8%
22.03	2203.00	1	Beer made from malt	li	5%	2,5%	free
22.04			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading No. 20.09):				
	2204.10	4	- Sparkling wine	li	25%	25%	8%
	2204.2		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.21		- - In containers holding 2 li or less:				
	.30	2	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	li	25%	25%	8%
	.40	2	- - - Unfortified wine	li	25%	25%	8%
	.50	7	- - - Fortified wine	li	25%	25%	8%
	2204.29		- - Other:				
	.30	3	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	li	25%	25%	8%
	.40	0	- - - Unfortified wine	li	25%	25%	8%
	.50	8	- - - Fortified wine	li	25%	25%	8%
22.05	2204.30	9	- Other grape must	li	25%	25%	8%
			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:				
	2205.10	3	- In containers holding 2 li or less	li	25%	25%	8%
	2205.90	9	- Other	li	25%	25%	8%

Head= ing	Sub= heading	C D	Article Description	Statisti= cal Unit	Rate of Duty			
					General	EU	SADC	
22.06	2206.00		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:					
		.05	3	- - Sparkling beverages	li	25%	25%	8%
		.15	0	- - Sorghum beer	li	25%	25%	8%
		.80	0	- - Other unfortified beverages	li	25%	25%	8%
	.90	8	- - Other	li	25%	25%	8%	
22.07			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:					
	2207.10	0	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	li	317c/li of absolute alcohol	317c/li of absolute alcohol	190c/li of absolute alcohol	
	2207.20	5	- Ethyl alcohol and other spirits, denatured, of any strength	li	317c/li of absolute alcohol	317c/li of absolute alcohol	190c/li of absolute alcohol	
22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liquors and other spirituous beverages:					
	2208.20		- Spirits obtained by distilling grape wine or grape marc:					
	.10	6	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li	
	.90	4	- - Other	li	136c/li	136c/li	82c/li	
	2208.30		- Whiskies:					
	.10	0	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li	
	.90	9	- - Other	li	136c/li	136c/li	82c/li	

Head= ing	Sub= heading	C D	Article Description	Statisti= cal Unit	Rate of Duty		
					General	EU	SADC
	2208.40		- Rum and tafia:				
	.10	5	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li
	.90	3	- - Other	li	136c/li	136c/li	82c/li
	2208.50		- Gin and Geneva:				
	.10	9	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li
	.90	8	- - Other	li	136c/li	136c/li	82c/li
	2208.60		- Vodka:				
	.10	4	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li
	.90	2	- - Other	li	136c/li	136c/li	82c/li
	2208.70		- Liqueurs and cordials:				
	.20	6	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li
	.90	7	- - Other	li	136c/li	136c/li	82c/li
	2208.90		- Other:				
	.20	5	- - In containers holding 2 li or less	li	154c/li	154c/li	92c/li
	.90	6	- - Other	li	136c/li	136c/li	82c/li"
23.04, 23.05, 23.06 and 23.07			By the substitution for headings Nos. 23.04, 23.05, 23.06 and 23.07 of the following:				
"23.04	2304.00	7	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	kg	6,6%	3,3%	free
23.05	2305.00	0	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut-oil	kg	6,6%	3,3%	free

Head= ing	Sub= heading	C D	Article Description	Statisti= cal Unit	Rate of Duty		
					General	EU	SADC
23.06			Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excluding those of heading No. 23.04 or 23.05):				
	2306.10	9	- Of cotton seeds	kg	6,6%	3,3%	free
	2306.20	3	- Of linseed	kg	6,6%	3,3%	free
	2306.30	8	- Of sunflower seeds	kg	6,6%	3,3%	free
	2306.40	2	- Of rape or colza seeds	kg	6,6%	3,3%	free
	2306.50	7	- Of coconut or copra	kg	6,6%	3,3%	free
	2306.60	1	- Of palm nuts or kernels	kg	6,6%	3,3%	free
	2306.70	6	- Of maize (corn) germ	kg	6,6%	3,3%	free
	2306.90	5	- Other	kg	6,6%	3,3%	free
23.07	2307.00	8	Wine lees; argol	kg	20%	20%	7%”
23.09			By the substitution for subheading No. 2309.10 of the following:				
	“2309.10	0	- Dog or cat food, put up for retail sale	kg	20%	20%	7%”
			By the substitution for subheading No. 2309.90.90 of the following:				
	“.90	1	- - Other	kg	20%	20%	7%”
24.01, 24.02 and 24.03			By the substitution for headings Nos. 24.01, 24.02 and 24.03 of the following:				
“24.01			Unmanufactured tobacco; tobacco refuse:				
	2401.10	2	- Tobacco, not stemmed or stripped	kg	15% or 860c/kg less 85%	15% or 860c/kg less 85%	free

Head= ing	Sub= heading	C D	Article Description	Statisti= cal Unit	Rate of Duty		
					General	EU	SADC
24.02	2401.20	7	- Tobacco, partly or whole stemmed or stripped	kg	15% or 860c/kg less 85%	15% or 860c/kg less 85%	free
	2401.30	1	- Tobacco refuse	kg	77c/kg	77c/kg	46c/kg
			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
	2402.10	6	- Cigars, cheroots, and cigarillos, containing tobacco	kg	110c/kg net	110c/kg net	free
	2402.20	0	- Cigarettes containing tobacco	kg	45%	45%	27%
24.03	2402.90	2	- Other	kg	45%	45%	27%
			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences:				
	2403.10		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
	.10	7	- - Pipe tobacco, in immediate packings of a content of less than 5 kg	kg	45%	45%	27%
	.20	4	- - Other pipe tobacco	kg	45%	45%	27%
	.30	1	- - Cigarette tobacco	kg	40%	40%	24%
	2403.9		- Other:				
	2403.91	2	- - "Homogenised" or "reconstituted" tobacco	kg	15%	7,5%	free
	2403.99		- - Other:				
	.10	0	- - - Snuff	kg	40%	40%	24%
	.20	8	- - - Tobacco extracts and essences	kg	free	free	free
	.90	9	- - - Other	kg	45%	45%	27%"