

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO.1/2A/154)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 April 2012**, to the extent set out in the Schedule hereto.



**N NENE**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Notes in Section A to Part 2 of Schedule No. 1 of the following:**

<b>SECTION A</b>	
<b>SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND</b>	
<b>NOTES:</b>	
<ol style="list-style-type: none"> <li>1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to goods of the same class or kind or imported into the Republic.</li> <li>2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.</li> <li>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.</li> <li>4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.</li> </ol>	

**By the substitution of tariff items in Section A to Part 2 of Schedule No. 1 of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>	
<b>104.01</b>	<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, 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:</b>	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
<b>104.10</b>	<b>22.03</b>	<b>Beer made from malt:</b>	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.10.20	2203.00.90	Other	R59.36/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>	
104.15.01	2204.10	Sparkling wine	R7.53/li
<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>	
104.15.03	2204.21.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2.50/li
104.15.04	2204.21.42	Other	R111.64/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Fortified wine:</b>	
104.15.05	2204.21.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.15.06	2204.21.52	Other	R111.64/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
104.15.07	2204.29.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2.50/li
104.15.08	2204.29.42	Other	R111.64/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	
104.15.09	2204.29.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.15.10	2204.29.52	Other	R111.64/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	R7.53/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
104.16.03	2205.10.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li
104.16.04	2205.10.22	Other	R111.64/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
104.16.05	2205.10.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.16.06	2205.10.32	Other	R111.64/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
104.16.09	2205.90.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li
104.16.10	2205.90.22	Other	R111.64/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
104.16.11	2205.90.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.16.12	2205.90.32	Other	R111.64/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.17</b>	<b>22.06</b>	<b>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:</b>	
104.17.03	2206.00.05	Sparkling beverages	R7.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li
104.17.17	2206.00.83	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.17.22	2206.00.85	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.	R2.97/li
104.17.25	2206.00.87	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 vol.	R2.97/li
104.17.90	2206.00.90	Other	R111.64/li aa
<b>104.21</b>	<b>22.07</b>	<b>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:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R111.64/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R111.64/li aa
<b>104.23</b>	<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spirits obtained by distilling grape wine or grape marc:</b>	
104.23.01	2208.20.10	In containers holding 2 li or less	R111.64/li aa
104.23.03	2208.20.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	R111.64/li aa
104.23.07	2208.30.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	R111.64/li aa
104.23.11	2208.40.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	R111.64/li aa
104.23.15	2208.50.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	R111.64/li aa
104.23.19	2208.60.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.22	2208.70.22	Other	R111.64/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.24	2208.70.92	Other	R111.64/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.26	2208.90.22	Other	R111.64/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.28	2208.90.92	Other	R111.64/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos, containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	R2 306.48/kg net
104.30.03	2402.10.90	Other	R2 306.48/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	R5.16/10 cigarettes
104.30.07	2402.20.90	Other	R5.16/10 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	R2 306.48/kg net
104.30.11	2402.90.14	Other	R2 306.48/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	R5.16/10 cigarettes
104.30.15	2402.90.24	Other	R5.16/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R128.69/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R128.69/kg net
104.35.03	2403.19.20	Other pipe tobacco	R128.69/kg net
104.35.05	2403.19.30	Cigarette tobacco	R221.04/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R221.04/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R128.69/kg net
<b>105.00</b>		<b>MINERAL PRODUCTS</b>	
<b>105.10</b>	<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>105.10</b>	<b>2710.12</b>	<b>Light oils and preparations:</b>	
105.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li
105.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
105.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
105.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li
105.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li
105.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
105.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li
<b>106.00</b>		<b>PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES</b>	
<b>106.10</b>	<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons:</b>	
106.10.02	2903.14	Carbon tetrachloride	500c/kg
106.10.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg
106.10.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg
106.10.06	2903.77.05	Trichlorofluoromethane	500c/kg
106.10.08	2903.77.10	Dichlorodifluoromethane	500c/kg
106.10.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg
106.10.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg
106.10.14	2903.77.25	Chlorotrifluoromethane	500c/kg
106.10.16	2903.77.30	Pentachlorofluoroethane	500c/kg
106.10.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg
106.10.20	2903.77.40	Heptachlorofluoropropanes	500c/kg
106.10.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg
106.10.24	2903.77.50	Pentachlorotrifluoropropanes	500c/kg
106.10.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg
106.10.28	2903.77.60	Trichloropentafluoropropanes	500c/kg
106.10.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg
106.10.32	2903.77.70	Chloroheptafluoropropanes	500c/kg
<b>106.20</b>	<b>38.24</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>	
<b>106.20</b>	<b>3824.7</b>	<b>Mixtures containing halogenated derivatives of methane, ethane or propane:</b>	
<b>106.20</b>	<b>3824.71</b>	<b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):</b>	
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.05	3824.71.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.07	3824.71.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>106.20</b>	<b>3824.72</b>	<b>Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:</b>	
106.20.09	3824.72.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.11	3824.72.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.13	3824.72.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.73</b>	<b>Containing hydrobromofluorocarbons (HBFCs):</b>	
106.20.15	3824.73.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.17	3824.73.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.19	3824.73.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.74</b>	<b>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>	
106.20.21	3824.74.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.23	3824.74.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.25	3824.74.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.77</b>	<b>Containing bromomethane (methyl bromide) or bromochloromethane:</b>	
106.20.27	3824.77.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.29	3824.77.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.31	3824.77.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.79</b>	<b>Other:</b>	
106.20.33	3824.79.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.35	3824.79.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.37	3824.79.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>108.20</b>	<b>3826.00</b>	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>	
108.20.40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li
108.20.50	3826.00.90	Other	3,817c/li