

Customs and Excise (Tariff) (Amendment) Notice, 2021 (No. 30)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 225 of the Customs and Excise Act [*Chapter 23:02*], made the following notice:—

1. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2021 (No. 30).

2. This notice shall be effective from 1st January, 2022.

3. The Customs and Excise (Tariff) Notice, 2017, published in Statutory Instrument 53 of 2017 (hereinafter called “the Tariff Notice”), is amended as follows—

(1) In the First Schedule of the Tariff Notice, by the repeal of the following—

| “Heading No. | Commodity Code | Description of Goods | Quantity Data | Rate of duty | |
|--------------|----------------|------------------------------|---------------|--------------|--------------|
| | | | | General | MFN |
| “22.02 | 2202.10.10 | --- Flavoured aerated waters | 1. Kg 2. L | US\$0.50/L | US\$0.50/L”; |

and the substitution with the following new tariff codes—

| “Heading No. | Commodity Code | Description of Goods | Quantity Data | Rate of duty | |
|--------------|----------------|-----------------------------|---------------|---------------------|-----------------------|
| | | | | General | MFN |
| “22.02 | 2202.10.11 | ---Flavoured aerated waters | 1. Kg 2. L | US\$0.50/L | US\$0.50/L |
| | 2202.10.19 | --- Energy drinks | 1. Kg 2. L | US\$0.50/L + Excise | US\$0.50/L + Excise.” |

(2) In Part II of the Second Schedule of the Tariff Notice, by the repeal of the following—

| “Heading No. | Commodity Code | Description of Goods | Quantity Data | Rate of Duty |
|--------------|----------------|---|-------------------|--|
| 24.02 | 2402.10.00 | - Cigars, cheroots and cigarillos containing tobacco | 1. Kg 2. 1000u | 20% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.10 | - - -Weighing not more than 910g per thousand | 1. Kg 2. 1000u | 20% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.20 | - - - Weighing more than 910g and not more than 1 000g per thousand | 1. Kg 2. 1000u | 20% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.30 | - - - Weighing more than 1 000g and not more than 1 135g per thousand | 1. Kg 2. 1000u | 20% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.40 | - - - Weighing more than 1135g and not more than 1 225g per thousand | 1. Kg 2. 1000u | 20% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.90 | - - - Other | 1. Kg 2. 1000u | 20% + US\$5.00 per 1 000 cigarettes.”; |

and the substitution with the following—

| “Heading No. | Commodity Code | Description of Goods | Quantity data | Rate of Duty |
|--------------|----------------|---|-------------------|-------------------------------------|
| “22.02 | 2202.10.19 | - - - Energy drinks | 1. Kg. 2. L | US\$0.05/L |
| 24.02 | 2402.10.00 | - Cigars, cheroots and cigarillos containing tobacco | 1. Kg 2. 1000u | 25% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.10 | - - -Weighing not more than 910g per thousand | 1. Kg 2. 1000u | 25% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.20 | - - - Weighing more than 910g and not more than 1 000g per thousand | 1. Kg 2. 1000u | 25% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.30 | - - - Weighing more than 1 000g and not more than 1 135g per thousand | 1. Kg 2. 1000u | 25% + US\$5.00 per 1 000 cigarettes |

| Heading No. | Commodity Code | Description of Goods | Quantity data | Rate of Duty |
|-------------|----------------|---|-------------------|--|
| | 2402.20.40 | - - - Weighing more than 1 135g and not more than 1 225g per thousand | 1. Kg 2. 1000u | 25% + US\$5.00 per 1 000 cigarettes |
| | 2402.20.90 | - - - Other | 1. Kg 2. 1000u | 25% + US\$5.00 per 1 000 cigarettes.”. |

*The excise duty rates stated in United States dollars shall be adjusted to prevailing weekly foreign currency exchange rates for purposes of conversion to local currency.