



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

N\$4.00

WINDHOEK - 5 May 2015

No. 5724

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No. 66 Amendment of Part 2 of Schedule No. 1 of Customs and Excise Act, 1998 1

Government Notice

MINISTRY OF FINANCE

No. 66 2015

AMENDMENT OF PART 2 OF SCHEDULE NO. 1 OF CUSTOMS AND EXCISE ACT, 1998

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998, I -

- (a) amend rates of duty in section A of Part 2 of Schedule No. 1 to that Act, regarding those goods indicated to the extent set out in the Schedule; and
- (b) determine that the Notice comes into operation on 25 February 2015.

C. SCHLETTWEIN
MINISTER OF FINANCE

Windhoek, 15 April 2015

SCHEDULE

Specific Excise Duties

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	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:	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
104.10	22.03	Beer made from malt:	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	N\$73.05/li aa
104.15	22.04	Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):	
104.15.01	2204.10	Sparkling wine	N\$9.75/li
104.15	2204.21	In containers holding 2 li or less:	
104.15	2204.21.4	Unfortified wine:	
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$3.07/li
104.15.04	2204.21.42	Other	N\$149.23/li aa
104.15	2204.21.5	Fortified wine:	
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.46/li
104.15.06	2204.21.52	Other	N\$149.23/li aa
104.15	2204.29	Other:	
104.15	2204.29.4	Unfortified wine:	
104.15.07	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$3.07/li
104.15.08	2204.29.42	Other	N\$149.23/li aa
104.15	2204.29.5	Fortified wine:	
104.15.09	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.46/li
104.15.10	2204.29.52	Other	N\$149.23/li aa
104.16	22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
104.16	2205.10	In containers holding 2 li or less:	
104.16.01	2205.10.10	Sparkling	N\$9.75/li
104.16	2205.10.2	Unfortified:	
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.07/li
104.16.04	2205.10.22	Other	N\$149.23/li aa
104.16	2205.10.3	Fortified:	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.46/li
104.16.06	2205.10.32	Other	N\$149.23/li aa

104.16	2205.90	Other:	
104.16	2205.90.2	Unfortified:	
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.07/li
104.16.10	2205.90.22	Other	N\$149.23/li aa
104.16	2205.90.3	Fortified:	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$5.46/li
104.16.12	2205.90.32	Other	N\$149.23/li aa
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 elsewhere specified or included:	
104.17.03	2206.00.05	Sparkling fruit beverages and sparkling mead	N\$9.75/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	N\$73.05/li aa
104.17.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by vol. but not exceeding 9 per cent by vol.	N\$73.05/li aa
104.17.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.65/li
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.65/li
104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$3.65/li
104.17.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.17.90	2206.00.90	Other	N\$73.05/li aa
104.21	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:	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	N\$149.23/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	N\$149.23/li aa

104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:	
104.23	2208.20	Spirits obtained by distilling grape wine or grape marc:	
104.23.01	2208.20.10	In containers holding 2 li or less	N\$149.23/li aa
104.23.03	2208.20.90	Other	N\$149.23/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	N\$149.23/li aa
104.23.07	2208.30.90	Other	N\$149.23/li aa
104.23	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:	
104.23.09	2208.40.10	In containers holding 2 li or less	N\$149.23/li aa
104.23.11	2208.40.90	Other	N\$149.23/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	N\$149.23/li aa
104.23.15	2208.50.90	Other	N\$149.23/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	N\$149.23/li aa
104.23.19	2208.60.90	Other	N\$149.23/li aa
104.23	2208.70	Liqueurs and cordials:	
104.23	2208.70.2	In containers holding 2 li or less:	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.23.22	2208.70.22	Other	N\$149.23/li aa
104.23	2208.70.9	Other:	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.23.24	2208.70.92	Other	N\$149.23/li aa
104.23	2208.90	Other:	
104.23	2208.90.2	In containers holding 2 li or less:	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.23.26	2208.90.22	Other	N\$149.23/li aa
104.23	2208.90.9	Other:	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$60.97/li aa
104.23.28	2208.90.92	Other	N\$149.23/li aa
104.30	24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:	
104.30	2402.10	Cigars, cheroots and cigarillos containing tobacco:	
104.30.01	2402.10.10	Imported from Switzerland	N\$2 824.55/ kg net
104.30.03	2402.10.90	Other	N\$2 824.55/ kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	N\$6.21/10 cigarettes
104.30.07	2402.20.90	Other	N\$6.21/10 cigarettes

104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	N\$2 824.55/ kg net
104.30.11	2402.90.14	Other	N\$2 824.55/ kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	N\$6.21/10 cigarettes
104.30.15	2402.90.24	Other	N\$6.21/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	N\$155.54/kg net
104.35	2403.19	Other:	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	N\$155.54/kg net
104.35.03	2403.19.20	Other pipe tobacco	N\$155.54/kg net
104.35.05	2403.19.30	Cigarette tobacco	N\$278.82/kg
104.35	2403.99	Other:	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	N\$278.82/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	N\$155.54/kg net

By the insertion of the following Additional Note(s) after Note 5(c)(iv) in Chapter 22 of Section IV to Part 1 of Schedule No. 1:

5	Subheading 22.06.19 is limited to beverages that are the end products of fermentation of a liquor (wort) of non-malted cereal grains classifiable in Chapter 10 of Schedule No. 1 Part 1, whether or not flavoured but not mixed with any other beverages, provided the fermentable sugars are derived solely from the liquor (wort) without the addition of any other sugars during or prior to fermentation.
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By the insertion of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2205.00.19	3	Other fermented beverages on non-malted cereal grains, unfortified, with an alcoholic strength by volume of 2.5 per cent or more by vol, but not exceeding 9 per cent by vol.	1	25%	free	25%	free