



GOVERNMENT GAZETTE

OF THE

REPUBLIC OF NAMIBIA

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Government Notice

MINISTRY OF FINANCE

No. 246

2013

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

1. Under section 54 of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I amend Schedule No.1 to that Act as set out in the Schedule below.
2. This amendment is deemed to have come into effect on 27 February 2013.

S. KUUGONGELWA-AMADHILA
MINISTER OF FINANCE

SCHEDULE

Amendment of Schedule No. 1 to Act No. 20 of 1998 as amended by Government Notice No. 115 of 2004 and Government Notice No. 116 of 2004

1. Part 1 of Schedule No. 1 to the Customs and Excise Act, 1998 (Act No. 20 of 1998) ("the principal Act") is amended -

- (a) by the substitution for the Additional Notes to Chapter 22 of the following Additional Notes:

“Additional Notes

1. Traditional African beer

For the purposes of this Chapter ‘traditional African beer’ means beer made by fermentation of malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet of which the fermentation has not been arrested, provided that-

- (a) the alcohol content does not exceed 3.5 per cent by volume,
 - (b) no ethyl alcohol has been added,
 - (c) it does not contain and not been flavoured with hops or products derived from hops; and
 - (d) any sugar which may have added does not exceed 5 per cent mass by mass of such malt or unmalted grain or meal of sorghum, maize, finger millet or pearl millet.
2. “Fortified wine” means wine which is the final product of the alcoholic fermentation of must of fresh grapes to which a spirit obtained by distilling grape marc has been added to such an extent that the alcohol strength by volume thereof is at least 15 per cent vol. but not exceeding 22 per cent vol.
3. For the purpose of subheading 2206.00.05, the expression ‘sparkling beverages’ means beverages which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 300 kPa.
4. Tariff subheadings 2208.70.91, 2208.90.21 and 2208.90.91 shall only apply to liqueurs, cordials and other spirituous beverages with a:
- (a) fermented alcoholic base (other than those made from beer of heading 22.03 or wine of headings 22.04 and 22.05); or
 - (b) wine spirit base, to which other non-alcoholic ingredients have been added.
5. For the purposes of heading 2206 -
- (a) Not more than 20 per cent of the fermentable sugars used in any fermented fruit beverage, fortified or unfortified, may be of an origin other than fruit;
 - (b) Subject to paragraph (c)(iii) and (c)(iv) below, fortified apple or fortified pear beverages shall be fortified by the addition of a rectified spirit derived from apples or pears respectively; and
 - (c) Not more than 25 per cent of the final volume of-
 - (i) fermented apple beverages shall consist of fruit juice derived from pears or added fermented pear beverages;
 - (ii) fermented pear beverages shall consist of fruit juice derived from apples or added fermented apple beverages;

- (iii) fortified fermented apple beverages shall consist of fruit juice derived from pears or added fermented pear beverages or fortified fermented pear beverages, and
- (iv) fortified fermented pear beverages shall consist of fruit juice derived from apples or added fermented apple beverages or fortified fermented apple beverages.

(b) by the substitution for Tariff Heading 22.06 of the following Tariff Heading:

Heading	Sub-Heading	cd	Article Description	Statistical Unit	General	EU	EFTA	SADC
	2206		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:					
22.06	2206.00.05	3	Sparkling fruit beverages and sparkling mead	li	25%	Free	25%	Free
	2206.00.15	0	Traditional African beer as defined in Additional Note 1 to Chapter 22	li	25%	Free	25%	Free
	2206.00.81	9	Other fermented apple or pear beverages, unfortified, with an alcoholic strength not exceeding 9 per cent by vol.	li	25%	Free	25%	Free
	2206.00.82	7	Other fermented beverages, unfortified, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	li	25%	Free	25%	Free
	2206.00.83	5	Other fermented beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	li	25%	Free	25%	Free
	2206.00.85	1	Other mixtures of fermented fruit beverages 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.	li	25%	Free	25%	Free
	2206.00.87	8	Other mixtures of fermented fruit beverages 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.	li	25%	Free	25%	Free
	2206.00.9	8	Other	li	25%	Free	25%	Free

2. Part 2 Section A of Schedule No. 1 to the principal Act is amended by the substitution for Tariff Item 104.00 of the following Tariff Item:

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\$63.81/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\$8.28/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 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$2.70/li
104.15.04	2204.21.42	Other	N\$122.80/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\$4.85/li
104.15.06	2204.21.52	Other	N\$122.80/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 6.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$2.70/li
104.15.08	2204.29.42	Other	N\$122.80/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\$4.85/li
104.15.10	2204.29.52	Other	N\$122.80/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\$8.28/li
104.16	2205.10.2	Unfortified:	
104.16.03	2205.10.21	With an alcoholic strength of at least 6.5 per cent by volume but not exceeding 15 per cent by vol.	N\$2.70/li
104.16.04	2205.10.22	Other	N\$122.80/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\$4.85/li

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.16.06	2205.10.32	Other	N\$122.80/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 6.5 per cent by volume but not exceeding 15 per cent by vol.	N\$2.70/li
104.16.10	2205.90.22	Other	N\$122.80/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\$4.85/li
104.16.12	2205.90.32	Other	N\$122.80/li aa
104.17	22.06	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:	
104.17.03	2206.00.05	Sparkling fruit beverages and sparkling mead	N\$8.28/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	N\$7.82/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\$63.81/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\$3.19/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\$3.19/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\$50.16/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\$50.16/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit beverages 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\$3.19/li
104.17.25	2206.00.87	Other mixtures of fermented fruit beverages 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\$50.16/li aa
104.17.90	2206.00.90	Other	N\$63.81/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\$122.80/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	N\$122.80/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:	

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
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\$122.80/li aa
104.23.03	2208.20.90	Other	N\$122.80/li aa
104.23	2208.30	Whiskies:	
104.23.05	2208.30.10	In containers holding 2 li or less	N\$122.80/li aa
104.23.07	2208.30.90	Other	N\$122.80/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\$122.80/li aa
104.23.11	2208.40.90	Other	N\$122.80/li aa
104.23	2208.50	Gin and Geneva:	
104.23.13	2208.50.10	In containers holding 2 li or less	N\$122.80/li aa
104.23.15	2208.50.90	Other	N\$122.80/li aa
104.23	2208.60	Vodka:	
104.23.17	2208.60.10	In containers holding 2 li or less	N\$122.80/li aa
104.23.19	2208.60.90	Other	N\$122.80/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 vol. but not exceeding 23 per cent vol.	N\$50.16/li aa
104.23.22	2208.70.22	Other	N\$122.80/li aa
104.23	2208.70.9	Other:	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	N\$50.16/li aa

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.23.24	2208.70.92	Other	N\$122.80/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 vol. but not exceeding 23 per cent vol.	N\$50.16/li aa
104.23.26	2208.90.22	Other	N\$122.80/li aa
104.23	2208.90.9	Other:	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	N\$50.16/li aa
104.23.28	2208.90.92	Other	N\$122.80/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\$2 467.83/kg net
104.30.03	2402.10.90	Other	N\$2 467.83/kg net
104.30	2402.20	Cigarettes containing tobacco:	
104.30.05	2402.20.10	Imported from Switzerland	N\$5.46/10 cigarettes

104.30.07	2402.20.90	Other	N\$5.46/10 cigarettes
104.30	2402.90.1	Cigars, cheroots and cigarillos of tobacco substitutes:	
104.30.09	2402.90.12	Imported from Switzerland	N\$2 467.83/ kg net
104.30.11	2402.90.14	Other	N\$2 467.83/ kg net
104.30	2402.90.2	Cigarettes of tobacco substitutes:	
104.30.13	2402.90.22	Imported from Switzerland	N\$5.46/10 cigarettes
104.30.15	2402.90.24	Other	N\$5.46/10 cigarettes
104.35	24.03	Other manufactured tobacco and manufactured tobacco substitutes; “ho- mogenised” or “reconstituted” tobacco; tobacco extracts and essences:	
104.35	2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any pro- portions:	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	N\$141.60/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\$141.60/kg net
Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
104.35.03	2403.19.20	Other pipe tobacco	N\$141.60/kg net
104.35.05	2403.19.30	Cigarette tobacco	N\$243.20/kg
104.35	2403.99	Other:	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	N\$243.20/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	N\$141.60/kg net