

NOTICE OF TAXATION PROPOSALS

THE MINISTER OF FINANCE:-

Madam Speaker, in terms of Section 58(1) of the Customs and Excise Act, 1964, I lay upon the Table for consideration by the House, the following taxation proposals in respect of customs and excise duties:-

“That, subject to the provisions of an Act to be passed during the present session of Parliament and subject to such rebates, refunds or remissions of duty as may be provided for therein –

- (1) the excise and customs duties in Section A of Part 2 of Schedule No. 1 to the Customs and Excise Act, 1964, on the goods described hereunder and classified under the tariff items or subitems set forth hereunder, be amended to the extent shown; and

Tariff Item	Tariff Heading	Description	Present Rate of Duty		Proposed Rate of Duty	
			Excise	Customs	Excise	Customs
104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO				
104.10	22.03	BEER MADE FROM MALT	2 373c/li of absolute alcohol	2 373c/li of absolute alcohol	2 563c/li of absolute alcohol	2 563c/li of absolute alcohol
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST, OTHER THAN THAT OF HEADING 20.09				
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES				
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):				
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	7,82c/li	7,82c/li	7,82c/li	7,82c/li
.10		Unfortified still wine	74,7c/li	74,7c/li	80,7c/li	80,7c/li
.40		Fortified still wine	169c/li	169c/li	182,5c/li	182,5c/li
.50		Other still fermented beverages, unfortified	120,8c/li	120,8c/li	130,5c/li	130,5c/li
.60		Other still fermented beverages, fortified	214,3c/li	214,3c/li	231,4c/li	231,4c/li
.70		Sparkling wine	206,9c/li	206,9c/li	227,6c/li	227,6c/li
.80		Other fermented beverages (excluding sorghum beer)	254,8c/li	254,8c/li	275,2c/li	275,2c/li
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH				
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:				
.10		Wine spirits, manufactured in the Republic by the distillation of wine	3 337c/li of absolute alcohol		3 671c/li of absolute alcohol	
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	3 337c/li of absolute alcohol		3 671c/li of absolute alcohol	
.25		Spirits, manufactured in the Republic by the distillation of any grain product	3 337c/li of absolute alcohol		3 671c/li of absolute alcohol	
.29		Other spirits, manufactured in the Republic	3 337c/li of absolute alcohol		3 671c/li of absolute alcohol	
.60		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume		3 241c/li of absolute alcohol or 1 394c/li		3 575c/li of absolute alcohol or 1 537c/li
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		3 241c/li of absolute alcohol		3 575c/li of absolute alcohol

Tariff Item	Tariff Heading	Description	Present Rate of Duty		Proposed Rate of Duty	
			Excise	Customs	Excise	Customs
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES				
.10		Cigars, cheroots and cigarillos, of tobacco or of tobacco substitutes	66 420c/kg net	66 420c/kg net	76 670c/kg net	76 670c/kg net
.20		Cigarettes, of tobacco or of tobacco substitutes	158,4c/10 cigarettes	158,4c/10 cigarettes	175,4c/10 cigarettes	175,4c/10 cigarettes
104.35	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:				
.10		Cigarette tobacco and substitutes thereof	7 167c/kg	7 167c/kg	10 297c/kg	10 297c/kg
.20		Pipe tobacco and substitutes thereof	4 677c/kg net	4 677c/kg net	5 251c/kg net	5 251c/kg net

(2) the proposed rates of duty be applicable only to the goods concerned which have not been entered for home consumption at the time these Taxation Proposals are tabled.”