

GOVERNMENT NOTICE No. 6

CUSTOMS AND EXCISE ACT

(CAP.42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2022

IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act, I, SOSTEN ALFRED GWENGWE, Minister of Finance and Economic Affairs, make the following Order—

1. This Order may be cited as Customs and Excise (Tariffs) Citation (Amendment) Order, 2022.

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the “principal Order”) is amended, in Part III of the *First Schedule*—

Amendment  
of the First  
Schedule to  
Cap.42:01  
Sub. leg

(a) in Column 9, by deleting the entries under the following tariff subheadings and substituting therefor, the entry “Free”—

(i) “5%” under tariff subheadings—

48131000; 48132000; 90106000;

(ii) “10%” under tariff subheadings—

11022000; 11029000; 11071010; 11071020; 11071030;  
11071090; 12101090; 68071000;

(iii) “15%” under tariff subheadings—

02101200; 02101900; 02102000; 02109100; 02109900;  
04052000; 04059010; 04059090; 04061000; 04062000;  
04063000; 04064000; 04100000; 06031900; 06039000;  
07101000; 07102100; 07102200; 07102900; 07103000;  
07104000; 07108000; 07109000; 07115100; 07115900;  
07119000; 07122000; 07123100; 07129000; 07131090;  
07132090; 07133190; 07133290; 07133390; 07133990;  
08011900; 08012200; 08013200; 08021200; 08022200;  
08023200; 08041000; 08042000; 08043000; 08044000;  
08045010; 08045020; 08045030; 08051000; 08052000;  
08052100; 08052200; 08052900; 08054000; 08055000;  
08059000; 08062000; 08071100; 08071900; 08072000;  
08083000; 08093000; 08094000; 08105000; 08109010;  
08109090; 08112000; 08119000; 08121000; 08131000;  
08132000; 08133000; 08134000; 08135000; 09012100;  
09012200; 09019000; 09024000; 09030000; 09041200;  
09101200; 09103000; 09109100; 11031300; 11031900;  
11041200; 11041900; 11042300; 11042900; 11061000;  
11081290; 12129900; 15089010; 15089090; 15099010;  
15099090; 15100010; 15100090; 15122900; 15131900;  
15149100; 15149900; 15151900; 15152900; 15180000;  
16010000; 16022000; 16023200; 16024900; 16025000;

16029000; 17011310; 17011320; 17011390; 17011410;  
17011420; 17011490; 17019910; 17019990; 17031000;  
17039000; 17041000; 18040000; 18050000; 18061000;  
18062000; 18063200; 19052000; 19053200; 19054000;  
19059010; 20011000; 20019000; 20021000; 20029010;  
20029090; 20031000; 20039000; 20049000; 20051010;  
20051090; 20054000; 20055100; 20055900; 20056000;  
20057000; 20058000; 20059900; 20060000; 20071010;  
20071090; 20079900; 20081900; 20082000; 20083000;  
20084000; 20085000; 20086000; 20087000; 20088000;  
20091100; 20091200; 20091900; 20092900; 20093100;  
20094900; 20095000; 20096100; 20096900; 21011200;  
21012000; 21013000; 21021000; 21022000; 21023000;  
21033000; 21041000; 22041090; 22042110; 22042190;  
22042900; 22043010; 22043090; 22059090; 22060091;  
22060099; 22071090; 22072090; 22082019; 22083010;  
22084090; 22085029; 22085099; 22086090; 22089090;  
22090000; 24011014; 24013000; 24031910; 24031920;  
24031930; 24039100; 32071010; 32081010; 32081090;  
32082010; 32082090; 32089010; 32089090; 32100010;  
32100090; 32129010; 32129090; 32159010; 32159090;  
33030010; 33030020; 33030090; 33049110; 33049190;  
33049930; 33049990; 33051000; 33052000; 33053000;  
33059010; 33059090; 33062000; 33069000; 33071000;  
33073000; 33074900; 33079090; 34012010; 34012090;  
34013010; 34013020; 34051000; 34052000; 34053000;  
34054000; 34059000; 34060000; 34070010; 35061000;  
36050000; 37071000; 39173910; 39173920; 39173990;  
39221000; 39222000; 39229000; 39231090; 39232920;  
39232990; 39234090; 39241000; 39249010; 39249020;  
39249030; 39249040; 39249090; 39251000; 39259010;  
39259090; 39261010; 39261090; 39262010; 39262090;  
39269010; 40082900; 40121200; 40121900; 40129010;  
40129090; 40149010; 40149090; 40159010; 40159020;  
40159090; 40161010; 40161090; 40169500; 40169910;  
40169920; 40169990; 42021200; 42022900; 42023100;  
42029200; 42031000; 42031000; 42032100; 42032910;  
42032990; 44101900; 44109000; 44111200; 44129900;  
44181010; 44181090; 44182000; 44190000; 44219090;  
46029000; 48182010; 48182020; 48182090; 48183000;  
48189010; 48189090; 48202000; 48203010; 48203090;  
48209000; 48236100; 48236910; 48236990; 48239090;  
49100000; 52071000; 52081100; 52081300; 52121200;  
56012190; 57023100; 57050000; 61091000; 61099000;  
62034300; 62041200; 62079900; 62149010; 62149090;  
63031900; 63062200; 63064000; 63069000; 63071000;  
63079010; 63079020; 63079030; 63079040; 63079050;  
63079060; 63079090; 63090000; 64019910; 64019929;  
64029910; 64029920; 64029930; 64029940; 64029990;  
64031910; 64031990; 64039110; 64039120; 64039130;

69101010; 69101090; 69120000; 70031200; 70031900;  
 70032000; 70072990; 70099100; 70132800; 70133700;  
 71069210; 71069290; 73083000; 73102910; 73102920;  
 73102930; 73102990; 73130010; 73141910; 73141990;  
 73142000; 73144100; 73145000; 73160000; 73209000;  
 73211110; 73211190; 73218100; 73231010; 73231020;  
 73231090; 73239310; 73239390; 73239910; 73239990;  
 73242900; 73249000; 73261990; 76072010; 76109010;  
 76109020; 76109030; 76109040; 76109050; 76109060;  
 76109090; 76151010; 76151020; 76151090; 76169990;  
 82121000; 82122000; 82130090; 82149000; 83013010;  
 83013090; 83024100; 83024200; 83024990; 83025000;  
 83026000; 83030010; 84099110; 84141090; 84142000;  
 84211120; 84212120; 84702100; 84732100; 84831090;  
 84832090; 84833090; 84834030; 85061000; 85063000;  
 85064000; 85065000; 85066000; 85068090; 85078090;  
 85079000; 85086000; 85131090; 85163100; 85182200;  
 85184000; 85211010; 85211090; 85279100; 85287211;  
 85287212; 85287219; 85287221; 85287229; 85319010;  
 85319090; 85392290; 85401100; 87021054; 87029054;  
 87081000; 87084000; 87085000; 87141000; 87164000;  
 90071000; 90085010; 90085020; 90085090; 90268010;  
 93052000; 94018010; 94018030; 94018090; 94037010;  
 94037020; 94037090; 94038910; 94038990; 94039010;  
 94039090; 94042110; 94042190; 94042910; 94042990;  
 94051010; 94051020; 94051040; 94051090; 95045000;  
 96031010; 96032100; 96032900; 96033010; 96033090;  
 96034000; 96035010; 96035090; 96039000; 96040000;  
 96050000; 96082010; 96082020; 96082090; 96083000;  
 96091000; 96100010; 96100090; 96121000; 96138010;  
 96138090; 96161000; 96170000; 96180000;

(iv) "25%" under tariff subheadings—

20098100; 33049910; 40122010; 40122020; 70052900;  
 85181090; 90262010;

(b) by deleting the words "Maheu maize drink" under tariff subheading 2202.99.20 and substituting therefor, the words "Drinks made from cereals such as maize, sorghum or millet, etc";

(c) by inserting, immediately after tariff subheading 2206.00.91, a new tariff subheading 2206.00.92, with the entries as shown hereunder—

2	3	4	5	6	7	7A	8	9	10	11	12
2206.00.92	---Fermented sweet tea	kg	30%	25%	6%	15%	Free	15%	10%	16.5%	3%

(d) by deleting entries "Free" and "Free" in Columns 5 and 6 under tariff subheading 2905.45.00 and substituting therefor, entries "15%" and "10%", respectively;