

**No. R.**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO.1/1.....)**

Under section 48 of the Customs and Excise Act, 1964, of Part 1 of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 April 2012**, to the extent set out in the Schedule hereto.

**SCHEDULE**

**DEPUTY MINISTER OF FINANCE**

**By the substitution of General Note B5 in Schedule No. 1 Part 1 of the following:**

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| <p>5. Any duties on imported goods specified in Part 2, 3 and 5 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.</p> |
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**No. R**

**CUSTOMS AND EXCISE ACT, 1964.**

**AMENDMENT OF SCHEDULE NO. 3 (NO. 3/ )**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, **with retrospective effect from 1 April 2012**, to the extent set out in the Schedule hereto.

**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 3(b) in Schedule No. 3 of the following:**

(b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any excise duty specified in and payable under any tariff item or subitem in Part 2 of Schedule No. 1 in respect of such goods.

**No. R.**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO.1/2A/.....)**

Under section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 April 2012**, to the extent set out in the Schedule hereto.

**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for the Notes to Section A of Part 2 of Schedule No. 1 of the following:**

<p><b>SECTION A</b></p> <p><b>SPECIFIC EXCISE DUTIES ON LOCALLY MANUFACTURED OR ON IMPORTED GOODS OF THE SAME CLASS OR KIND</b></p> <p><b>NOTES:</b></p> <ol style="list-style-type: none"> <li>1. Any rate of specific excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to goods of the same class or kind or imported into the Republic.</li> <li>2. Beer in retail packings may not be removed from one manufacturing warehouse to another such warehouse.</li> <li>3. If duty should become payable on any beer which is in a process of manufacture, such duty shall be calculated according to the registered strength and quantity of the final product.</li> <li>4. The goods specified in item nos. 104.30.01, 104.30.05, 104.30.09 and 104.30.13 are only subject to specific excise duty on imported goods of the same class or kind.</li> </ol>
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**By the substitution of the tariff items in Section A of Part 2 of Schedule No. 1 of the following:**

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.00</b>		<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>	
<b>104.01</b>	<b>19.01</b>	<b>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:</b>	
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
<b>104.10</b>	<b>22.03</b>	<b>Beer made from malt:</b>	
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	R59.36/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>	
104.15.01	2204.10	Sparkling wine	R7.53/li
<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>	
104.15.03	2204.21.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2.50/li
104.15.04	2204.21.42	Other	R111.64/li aa
<b>104.15</b>	<b>2204.21.5</b>	<b>Fortified wine:</b>	
104.15.05	2204.21.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.15.06	2204.21.52	Other	R111.64/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other:</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
104.15.07	2204.29.41	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 16,5 per cent vol.	R2.50/li
104.15.08	2204.29.42	Other	R111.64/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	
104.15.09	2204.29.51	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.15.10	2204.29.52	Other	R111.64/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	R7.53/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
104.16.03	2205.10.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li
104.16.04	2205.10.22	Other	R111.64/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
104.16.05	2205.10.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.16.06	2205.10.32	Other	R111.64/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
104.16.09	2205.90.21	With an alcoholic strength by volume exceeding 6,5 per cent vol. but not exceeding 15 per cent vol.	R2.50/li
104.16.10	2205.90.22	Other	R111.64/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
104.16.11	2205.90.31	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.	R4.59/li
104.16.12	2205.90.32	Other	R111.64/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.17</b>	<b>22.06</b>	<b>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:</b>	
104.17.03	2206.00.05	Sparkling beverages	R7.53/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.15	2206.00.81	Other fermented beverages, unfortified, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li
104.17.16	2206.00.82	Other fermented beverages, unfortified, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li
104.17.17	2206.00.83	Other fermented beverages, fortified, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.17.22	2206.00.85	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume not exceeding 9 per cent vol.	R2.97/li
104.17.25	2206.00.87	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength by volume exceeding 9 per cent vol. but not exceeding 15 per cent vol.	R2.97/li
104.17.90	2206.00.90	Other	R111.64/li aa
<b>104.21</b>	<b>22.07</b>	<b>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:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	R111.64/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R111.64/li aa
<b>104.23</b>	<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spirits obtained by distilling grape wine or grape marc:</b>	
104.23.01	2208.20.10	In containers holding 2 li or less	R111.64/li aa
104.23.03	2208.20.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	R111.64/li aa
104.23.07	2208.30.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugarcane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	R111.64/li aa
104.23.11	2208.40.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	R111.64/li aa
104.23.15	2208.50.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	R111.64/li aa
104.23.19	2208.60.90	Other	R111.64/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.22	2208.70.22	Other	R111.64/li aa

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.24	2208.70.92	Other	R111.64/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.26	2208.90.22	Other	R111.64/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R45.60/li aa
104.23.28	2208.90.92	Other	R111.64/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos, containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	R2 306.48/kg net
104.30.03	2402.10.90	Other	R2 306.48/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	R5.16/10 cigarettes
104.30.07	2402.20.90	Other	R5.16/10 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	R2 306.48/kg net
104.30.11	2402.90.14	Other	R2 306.48/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	R5.16/10 cigarettes
104.30.15	2402.90.24	Other	R5.16/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	R128.69/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	R128.69/kg net
104.35.03	2403.19.20	Other pipe tobacco	R128.69/kg net
104.35.05	2403.19.30	Cigarette tobacco	R221.04/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.07	2403.99.30	Other cigarette tobacco substitutes	R221.04/kg
104.35.09	2403.99.40	Other pipe tobacco substitutes	R128.69/kg net
<b>105.00</b>		<b>MINERAL PRODUCTS</b>	
<b>105.10</b>	<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>105.10</b>	<b>2710.12</b>	<b>Light oils and preparations:</b>	
105.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li
105.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
105.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
105.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	3,817c/li
105.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	3,817c/li
105.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
105.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	3,817c/li
<b>106.00</b>		<b>PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES</b>	
<b>106.10</b>	<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons:</b>	
106.10.02	2903.14	Carbon tetrachloride	500c/kg
106.10.04	2903.19.10	1,1,1-Trichloroethane (methyl chloroform)	500c/kg
106.10.05	2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500c/kg
106.10.06	2903.77.05	Trichlorofluoromethane	500c/kg
106.10.08	2903.77.10	Dichlorodifluoromethane	500c/kg
106.10.10	2903.77.15	Trichlorotrifluoroethanes	500c/kg
106.10.12	2903.77.20	Dichlorotetrafluoroethanes and chloropentafluoroethane	500c/kg
106.10.14	2903.77.25	Chlorotrifluoromethane	500c/kg
106.10.16	2903.77.30	Pentachlorofluoroethane	500c/kg
106.10.18	2903.77.35	Tetrachlorodifluoroethanes	500c/kg
106.10.20	2903.77.40	Heptachlorofluoropropanes	500c/kg
106.10.22	2903.77.45	Hexachlorodifluoropropanes	500c/kg
106.10.24	2903.77.50	Pentachlorotrifluoropropanes	500c/kg
106.10.26	2903.77.55	Tetrachlorotetrafluoropropanes	500c/kg
106.10.28	2903.77.60	Trichloropentafluoropropanes	500c/kg
106.10.30	2903.77.65	Dichlorohexafluoropropanes	500c/kg
106.10.32	2903.77.70	Chloroheptafluoropropanes	500c/kg
<b>106.20</b>	<b>38.24</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>	
<b>106.20</b>	<b>3824.7</b>	<b>Mixtures containing halogenated derivatives of methane, ethane or propane:</b>	
<b>106.20</b>	<b>3824.71</b>	<b>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):</b>	
106.20.03	3824.71.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.05	3824.71.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.07	3824.71.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>106.20</b>	<b>3824.72</b>	<b>Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes:</b>	
106.20.09	3824.72.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.11	3824.72.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.13	3824.72.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.73</b>	<b>Containing hydrobromofluorocarbons (HBFCs):</b>	
106.20.15	3824.73.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.17	3824.73.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.19	3824.73.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.74</b>	<b>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>	
106.20.21	3824.74.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.23	3824.74.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.25	3824.74.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.77</b>	<b>Containing bromomethane (methyl bromide) or bromochloromethane:</b>	
106.20.27	3824.77.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.29	3824.77.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.31	3824.77.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>106.20</b>	<b>3824.79</b>	<b>Other:</b>	
106.20.33	3824.79.05	Containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding those containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500c/kg
106.20.35	3824.79.20	Containing dichlorodifluoromethane or trichlorofluoromethane	500c/kg
106.20.37	3824.79.30	Other, containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500c/kg
<b>108.20</b>	<b>3826.00</b>	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>	
108.20.40	3826.00.10	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li
108.20.50	3826.00.90	Other	3,817c/li

**No. R.**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (1/2B/.....)**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 1 April 2012**, to the extent set out in the Schedule hereto.

**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Notes to Section B of Part 2 of Schedule No. 1 of the following:**

**SECTION B**

**AD VALOREM EXCISE DUTIES ON LOCALLY MANUFACTURED GOODS OR IMPORTED GOODS OF THE SAME CLASS OR KIND**

**NOTES:**

1. Any rate of ad valorem excise duty specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or shall apply to imported goods of the same class or kind.
2. For the purposes of items 126.02 to 126.05 the rate of excise duty on:
  - (a) Vehicles manufactured in the Republic shall be -
    - (i)  $((0,00003 \times A) - 0,75)\%$  with a maximum of 25%; and
    - (ii) "A" means the recommended retail price, exclusive of value-added tax, less 20%.
  - (b) Vehicles imported into the Republic shall be -
    - (i)  $((0,00003 \times B) - 0,75)\%$  with a maximum of 25%; and
    - (ii) "B" means the value for the ad valorem excise duty on imported goods as prescribed in section 65(8)(a) of the Act.
  - (c) The result of the calculations  $0,00003 \times A$  and  $0,00003 \times B$  shall be rounded-off to the third decimal comma.
3. For the purposes of items 126.02 to 126.05 the following motor vehicles are deemed not to be excisable:
  - (i) motor vehicles manufactured by enthusiasts solely from second hand parts or from second hand and new parts for own use, as the Commissioner may decide; and
  - (ii) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles.
4. For the purposes of items 126.02, 126.04 and 126.05 the expression "vehicle mass" shall not include the mass of any fuel or water, but shall include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.

## By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>118.15</b>	<b>33.03</b>	<b>Perfumes and toilet waters:</b>	
118.15.01	3303.00.90	Other	7%
<b>118.20</b>	<b>33.04</b>	<b>Beauty or make-up preparations and preparations for the care of the skin (excluding medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations:</b>	
<b>118.20</b>	<b>3304.10</b>	<b>Lip make-up preparations:</b>	
118.20.01	3304.10.90	Other	5%
<b>118.20</b>	<b>3304.20</b>	<b>Eye make-up preparations:</b>	
118.20.03	3304.20.90	Other	5%
<b>118.20</b>	<b>3304.30</b>	<b>Manicure or pedicure preparations:</b>	
118.20.05	3304.30.90	Other	5%
<b>118.20</b>	<b>3304.91</b>	<b>Powders, whether or not compressed:</b>	
118.20.07	3304.91.90	Other	5%
<b>118.20</b>	<b>3304.99</b>	<b>Other:</b>	
118.20.09	3304.99.90	Other	5%
<b>118.33</b>	<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles:</b>	
118.33.01	3604.10	Fireworks	7%
<b>120.10</b>	<b>43.03</b>	<b>Articles of apparel, clothing accessories and other articles of fur skin:</b>	
120.10.01	4303.10	Articles of apparel and clothing accessories	7%
<b>120.15</b>	<b>43.04</b>	<b>Artificial fur and articles thereof:</b>	
120.15.01	4304.00.10	Articles of apparel and clothing accessories	7%
<b>124.05</b>	<b>84.15</b>	<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated:</b>	
<b>124.05</b>	<b>8415.10</b>	<b>Window or wall types, self-contained or "split-system":</b>	
124.05.01	8415.10.10	Of a kind used for buildings, compressor operated, having a rated cooling capacity not exceeding 8,8kW	7%
124.05.03	8415.10.20	Of a kind used for buildings, not compressor operated, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.81</b>	<b>Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):</b>	
124.05.05	8415.81.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.82</b>	<b>Other, incorporating a refrigerating unit:</b>	
124.05.07	8415.82.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.83</b>	<b>Not incorporating a refrigerating unit:</b>	
124.05.09	8415.83.10	Of a kind used for buildings, having a rated cooling capacity not exceeding 8,8kW	7%
<b>124.05</b>	<b>8415.90</b>	<b>Parts:</b>	
124.05.11	8415.90.05	Indoor units and outdoor units for machines of subheadings 8415.10.10 and 8415.10.20	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>124.37</b>	<b>85.17</b>	<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) (excluding transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28):</b>	
124.37.01	8517.11	Line telephone sets with cordless handsets	7%
<b>124.37</b>	<b>8517.12</b>	<b>Telephones for cellular networks or for other wireless networks:</b>	
124.37.03	8517.12.10	Designed for use when carried in the hand or on the person	7%
<b>124.40</b>	<b>85.18</b>	<b>Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets:</b>	
124.40.01	8518.21	Single loudspeakers, mounted in their enclosures	7%
124.40.03	8518.22	Multiple loudspeakers, mounted in the same enclosure	7%
124.40.05	8518.29	Other	7%
124.40.07	8518.40	Audio-frequency electric amplifiers	7%
124.40.09	8518.50	Electric sound amplifiers sets	7%
<b>124.45</b>	<b>85.19</b>	<b>Sound recording or reproducing apparatus:</b>	
<b>124.45</b>	<b>8519.81</b>	<b>Using magnetic, optical or semiconductor media:</b>	
124.45.01	8519.81.90	Other	7%
<b>124.45</b>	<b>8519.89</b>	<b>Other:</b>	
124.45.03	8519.89.90	Other	7%
<b>124.55</b>	<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>	
124.55.01	8521.90	Other	7%
<b>124.66</b>	<b>85.25</b>	<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:</b>	
<b>124.66</b>	<b>8525.80</b>	<b>Television cameras, digital cameras and video camera recorders:</b>	
124.66.01	8525.80.90	Other	7%
<b>124.70</b>	<b>85.27</b>	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>	
<b>124.70</b>	<b>8527.13</b>	<b>Other apparatus combined with sound recording or reproducing apparatus:</b>	
124.70.01	8527.13.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.19</b>	<b>Other:</b>	
124.70.03	8527.19.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.2</b>	<b>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</b>	
124.70.05	8527.21	Combined with sound recording or reproducing apparatus	7%
124.70.07	8527.29	Other	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>124.70</b>	<b>8527.91</b>	<b>Combined with sound recording or reproducing apparatus:</b>	
124.70.09	8527.91.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.92</b>	<b>Not combined with sound recording or reproducing apparatus but combined with a clock:</b>	
124.70.11	8527.92.10	Domestic apparatus	7%
<b>124.70</b>	<b>8527.99</b>	<b>Other:</b>	
124.70.13	8527.99.10	Domestic apparatus	7%
<b>124.75</b>	<b>85.28</b>	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>	
<b>124.75</b>	<b>8528.4</b>	<b>Cathode-ray tube monitors:</b>	
<b>124.75</b>	<b>8528.49</b>	<b>Other:</b>	
124.75.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m	7%
124.75.27	8528.49.90	Other	7%
<b>124.75</b>	<b>8528.5</b>	<b>Other monitors:</b>	
124.75.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.31	8528.51.90	Other	7%
<b>124.75</b>	<b>8528.59</b>	<b>Other:</b>	
124.75.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m	7%
124.75.35	8528.59.90	Other	7%
<b>124.75</b>	<b>8528.6</b>	<b>Projectors:</b>	
124.75.37	8528.69	Other	7%
<b>124.75</b>	<b>8528.7</b>	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>	
124.75.39	8528.71	Not designed to incorporate a video display or screen	7%
<b>124.75</b>	<b>8528.72</b>	<b>Other, colour:</b>	
124.75.41	8528.72.20	Incorporating a cathode-ray tube (CRT)	7%
124.75.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m	7%
124.75.45	8528.72.90	Other	7%
<b>124.75</b>	<b>8528.73</b>	<b>Other, black and white or other monochrome:</b>	
124.75.47	8528.73.20	Incorporating a cathode-ray tube (CRT)	7%
124.75.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m	7%
124.75.51	8528.73.90	Other	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>126.02</b>	<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>	
<b>126.02</b>	<b>8702.10</b>	<b>With compression-ignition internal combustion piston engines (diesel or semi-diesel):</b>	
126.02.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.03	8702.10.90	Other	(See Note 2 to this Part)
<b>126.02</b>	<b>8702.90</b>	<b>Other:</b>	
126.02.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg	(See Note 2 to this Part)
126.02.07	8702.90.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:</b>	
126.03.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.2</b>	<b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>	
<b>126.03</b>	<b>8703.21</b>	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>	
126.03.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg	See Note 2 to this Part)
126.03.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls	(See Note 2 to this Part)
126.03.07	8703.21.70	Six or eight-wheeled vehicles, chain-driven and hand operated through an integral gearbox and differential unit	(See Note 2 to this Part)
126.03.09	8703.21.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.22</b>	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>	
126.03.11	8703.22.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.23</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>	
126.03.13	8703.23.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.24</b>	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>	
126.03.15	8703.24.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.3</b>	<b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>126.03</b>	<b>8703.31</b>	<b>Of a cylinder capacity not exceeding 1 500 cm<sup>3</sup>:</b>	
126.03.17	8703.31.70	Of a vehicle mass not exceeding 600 kg (excluding hearses)	(See Note 2 to this Part)
126.03.19	8703.31.80	Six or eight-wheeled vehicles with skid steering systems, chain-driven and operated through an integral gearbox and differential unit, of a vehicle mass exceeding 600 kg and of a cylinder capacity not exceeding 1000 cm <sup>3</sup>	(See Note 2 to this Part)
126.03.21	8703.31.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.32</b>	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>	
126.03.23	8703.32.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.33</b>	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>	
126.03.25	8703.33.90	Other	(See Note 2 to this Part)
<b>126.03</b>	<b>8703.90</b>	<b>Other:</b>	
126.03.26	8703.90.29	Electric vehicles	(See Note 2 to this Part)
126.03.27	8703.90.90	Other	(See Note 2 to this Part)
<b>126.04</b>	<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>	
<b>126.04</b>	<b>8704.2</b>	<b>Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>	
<b>126.04</b>	<b>8704.21</b>	<b>G.V.M. not exceeding 5 t:</b>	

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
126.04.01	8704.21.70	Other, of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.03	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.05	8704.21.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
<b>126.04</b>	<b>8704.3</b>	<b>Other, with spark-ignition internal combustion piston engine:</b>	
<b>126.04</b>	<b>8704.31</b>	<b>G.V.M. not exceeding 5 t:</b>	
126.04.07	8704.31.50	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	(See Note 2 to this Part)
126.04.09	8704.31.70	Other (excluding off-the-road logging trucks and three-wheeled vehicles) of a vehicle mass not exceeding 600 kg	(See Note 2 to this Part)
126.04.11	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.13	8704.31.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
<b>126.04</b>	<b>8704.90</b>	<b>Other:</b>	
126.04.15	8704.90.05	Golf carts, pedestrian type	(See Note 2 to this Part)
126.04.16	8704.90.40	Electric vehicles, of a mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.17	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
126.04.19	8704.90.83	Other (excluding double-cab), of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	(See Note 2 to this Part)
<b>126.05</b>	<b>87.06</b>	<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:</b>	
126.05.01	8706.00.15	Other, of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	(See Note 2 to this Part)
<b>126.10</b>	<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars:</b>	
<b>126.10</b>	<b>8711.20</b>	<b>With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm<sup>3</sup> but not exceeding 250 cm<sup>3</sup>:</b>	
126.10.01	8711.20.90	Other	5%
126.10.03	8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	5%
126.10.05	8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	5%
126.10.07	8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	7%
<b>126.10</b>	<b>87.11.90</b>	<b>Other:</b>	
126.10.09	8711.90.20	Other, of a cylinder capacity of 200 cm <sup>3</sup> or more but not exceeding 800 cm <sup>3</sup>	5%
126.10.11	8711.90.30	Other, of a cylinder capacity exceeding 800 cm <sup>3</sup>	7%
<b>126.20</b>	<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes:</b>	
<b>126.20</b>	<b>8903.99</b>	<b>Other:</b>	
126.20.01	8903.99.10	Water scooters and the like	7%

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
<b>129.10</b>	<b>93.02</b>	<b>Revolvers and pistols (excluding those of heading 93.03 or 93.04):</b>	
129.10.01	9302.00.10	Revolvers	7%
<b>129.10</b>	<b>9302.00.2</b>	<b>Pistols, single barrel:</b>	
129.10.03	9302.00.25	Other, semi-automatic	7%
129.10.05	9302.00.29	Other	7%
<b>129.10</b>	<b>9302.00.3</b>	<b>Pistols, multiple barrel:</b>	
129.10.07	9302.00.39	Other	7%
<b>129.15</b>	<b>93.03</b>	<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):</b>	
129.15.01	9303.10	Muzzle-loading firearms	7%
<b>129.15</b>	<b>9303.20</b>	<b>Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:</b>	
<b>129.15</b>	<b>9303.20.1</b>	<b>Shotguns, single barrel:</b>	
129.15.03	9303.20.11	Pump-action	7%
129.15.05	9303.20.12	Semi-automatic	7%
129.15.07	9303.20.13	Other	7%
129.15.09	9303.20.20	Shotguns, multiple barrel, including combination guns	7%
<b>129.15</b>	<b>9303.30</b>	<b>Other sporting, hunting or target-shooting rifles:</b>	
129.15.11	9303.30.10	Single-shot	7%
129.15.13	9303.30.20	Semi-automatic	7%
129.15.15	9303.30.90	Other	7%
<b>129.20</b>	<b>93.04</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons) (excluding those of heading 93.07):</b>	
129.20.01	9304.00.20	Other spring, air or gas guns or pistols	7%
<b>130.10</b>	<b>95.04</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment:</b>	
<b>130.10</b>	<b>9504.30</b>	<b>Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excluding bowling alley equipment):</b>	
130.10.03	9504.30.10	Games of skill or chance	7%
<b>130.10</b>	<b>9504.50</b>	<b>Video game consoles and machines, other than those of subheading 9504.30:</b>	
130.10.05	9504.50.10	Of a kind used with television receivers	7%
<b>130.15</b>	<b>95.06</b>	<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools:</b>	
<b>130.15</b>	<b>9506.3</b>	<b>Golf clubs and other golf equipment:</b>	
130.15.01	9506.32	Balls	7%