

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 225 of the Customs and Excise Act [*Chapter 23:02*], made the following notice:—

1. (1) This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4).

(2) This notice shall come into effect on 1st January, 2024.

2. The First Schedule of the Customs and Excise (Tariff) Notice, 2022, published in Statutory Instrument 203 of 2022, is amended by the deletion of the following—

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.11.00	Frozen	Kg	40%	40%
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	40%	40%
	2009.19.00	Other	Kg	40%	40%
	2009.21.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.29.00	Other	Kg	40%	40%
	2009.31.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.39.00	Other	Kg	40%	40%
	2009.41.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.49.00	Other	Kg	40%	40%
	2009.50.00	Tomato Juice	Kg	40%	40%
	2009.61.00	Of a Brix value not exceeding 30	Kg	40%	40%
	2009.69.00	Other	Kg	40%	40%
	2009.71.00	Of a Brix value not exceeding 20	Kg	40%	40%
	2009.79.00	Other	Kg	40%	40%
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium Vitis-idaea</i>) juice	Kg	40%	40%
	2009.89.00	Other	Kg	40%	40%
	2009.90.00	Mixtures of juices	Kg	40%	40%

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
21.06	2106.90.10	--- Opaque beer powder	Kg	5% + Excise	5% + Excise
22.02	2106.90.90	--- Other	Kg	10%	10%
	2202.10.11	---- Flavoured aerated waters	1. Kg 2. L	US\$0.50/L	US\$0.50/L
	2202.10.19	---- Energy drinks	1. Kg 2. L	US\$0.50/L + Excise	US\$0.50/L + Excise
	2202.10.90	--- Other	1. Kg 2. L	US\$0.50/L	US\$0.50/L
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	85%	85%
	2202.99.10	--- Maheu	1. Kg 2. L	85%	85%
	2202.99.90	--- Other	1. Kg 2. L	85%	85%
22.03	2203.00.11	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	25% + Excise	25% + Excise
	2203.00.19	---- Other	1. Kg 2. L	25% + Excise	25% + Excise
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2203.00.99	---- Other	1. Kg 2. L	100% + Excise	100% + Excise
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.10.19	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.10.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.10.99	---- Other	1. Kg 2. L	75% + Excise	75% + Excise
	2204.21.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.12	---- Other wine	1. Kg 2. L	75% + Excise	75% + Excise
	2204.21.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.19	---- Other	1. Kg 2. L	95% + Excise	95% + Excise

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.21.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.92	---- Other wine	1. Kg 2. L	95% + Excise	95% + Excise
	2204.21.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.21.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.22.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.12	---- Other wine	1. Kg 2. L	75% + Excise	75% + Excise
	2204.22.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.19	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.22.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.92	---- Other wine	1. Kg 2. L	95% + Excise	95% + Excise
	2204.22.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.22.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.29.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.12	---- Other wine	1. Kg 2. L	75% + Excise	75% + Excise
	2204.29.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.19	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.29.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.92	---- Other wine	1. Kg 2. L	95% + Excise	95% + Excise
	2204.29.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2204.29.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2204.30.00	- Other grape must	1. Kg 2. L	95% + Excise	95% + Excise
22.05	2205.10.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2205.10.19	---- Other	1. Kg 2. L	75% + Excise	75% + Excise
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2205.10.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2205.90.19	---- Other	1. Kg 2. L	75% + Excise	75% + Excise
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2205.90.99	---- Other	1. Kg 2. L	95% + Excise	95% + Excise
22.06	2206.00.10	--- Cider	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.20	--- Perry	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.30	--- Mead	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.41	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	Excise	Excise
	2206.00.49	---- Other	1. Kg 2. L	25% + Excise	25% + Excise
	2206.00.51	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2206.00.52	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.53	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2206.00.59	---- Other	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.61	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	95%	95%
	2206.00.69	---- Other	1. Kg 2. L	95%	95%
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	60% + Excise	60% + Excise
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise	Excise
	2206.00.79	---- Other	1. Kg 2. L	80% + Excise	80% + Excise
	2206.00.90	--- Other	1. Kg 2. L	80% + Excise	80% + Excise
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.30.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.30.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.40.11	---- Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.40.19	---- Other	1. Kg 2. L 3. LAA	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.40.90	--- Tafia	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.50.11	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2208.50.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.50.90	--- Geneva	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.60.10	--- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise
	2208.60.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise	Excise
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.90.21	---- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise	Excise
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise	US\$5.00/L or US\$10.00/ LAA + Excise

and substitution with the following—

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	2009.11.00	Frozen	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.19.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.21.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.29.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.31.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.39.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.41.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.49.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2009.50.00	Tomato Juice	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.61.00	Of a Brix value not exceeding 30	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.69.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.71.00	Of a Brix value not exceeding 20	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.79.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium Vitis-idaea</i>) juice	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.89.00	Other	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
	2009.90.00	Mixtures of juices	Kg	40% + Beverages Sugar Content Special Surtax	40% + Beverages Sugar Content Special Surtax
21.06	2106.90.10	--- Opaque beer powder	Kg	5% + Excise + Beverages Sugar Content Special Surtax	5% + Excise + Beverages Sugar Content Special Surtax
	2106.90.90	--- Other	Kg	10% + Beverages Sugar Content Special Surtax	10% + Beverages Sugar Content Special Surtax
22.02	2202.10.11	---- Flavoured aerated waters	1. Kg 2. L	US\$0.50/L + Beverages Sugar Content Special Surtax	US\$0.50/L + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2202.10.19	---- Energy drinks	1. Kg 2. L	US\$0.50/L + Excise + Beverages Sugar Content Special Surtax	US\$0.50/L + Excise + Beverages Sugar Content Special Surtax
	2202.10.90	--- Other	1. Kg 2. L	US\$0.50/L + Beverages Sugar Content Special Surtax	US\$0.50/L + Beverages Sugar Content Special Surtax
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	85% + Beverages Sugar Content Special Surtax	85% + Beverages Sugar Content Special Surtax
	2202.99.10	--- Maheu	1. Kg 2. L	85% + Beverages Sugar Content Special Surtax	85% + Beverages Sugar Content Special Surtax
	2202.99.90	--- Other	1. Kg 2. L	85% + Beverages Sugar Content Special Surtax	85% + Beverages Sugar Content Special Surtax
22.03	2203.00.11	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	25% + Excise + Beverages Sugar Content Special Surtax	25% + Excise + Beverages Sugar Content Special Surtax
	2203.00.19	---- Other	1. Kg 2. L	25% + Excise + Beverages Sugar Content Special Surtax	25% + Excise + Beverages Sugar Content Special Surtax
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2203.00.99	---- Other	1. Kg 2. L	100% + Excise + Beverages Sugar Content Special Surtax	100% + Excise + Beverages Sugar Content Special Surtax
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.10.19	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.10.91	- - - - Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.10.99	- - - - Other	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2204.21.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.21.12	- - - - Other wine	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2204.21.13	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise Beverages Sugar Content Special Surtax	Excise Beverages Sugar Content Special Surtax
	2204.21.19	- - - - Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.21.91	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.21.92	- - - - Other wine	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.21.93	- - - - Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.21.99	- - - - Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.22.11	- - - - Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.12	- - - - Other wine	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.22.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.19	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.22.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.92	---- Other wine	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.22.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.22.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.29.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.12	---- Other wine	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2204.29.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.19	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.29.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.92	---- Other wine	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2204.29.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2204.29.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2204.30.00	- Other grape must	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
22.05	2205.10.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.10.19	---- Other	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.10.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.90.19	---- Other	1. Kg 2. L	75% + Excise + Beverages Sugar Content Special Surtax	75% + Excise + Beverages Sugar Content Special Surtax
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2205.90.99	---- Other	1. Kg 2. L	95% + Excise + Beverages Sugar Content Special Surtax	95% + Excise + Beverages Sugar Content Special Surtax
22.06	2206.00.10	--- Cider	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2206.00.20	--- Perry	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.30	--- Mead	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.41	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.49	---- Other	1. Kg 2. L	25% + Excise + Beverages Sugar Content Special Surtax	25% + Excise + Beverages Sugar Content Special Surtax
	2206.00.51	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.52	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.53	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.59	---- Other	1. Kg 2. L	80% + Excise+ Beverages Sugar Content Special Surtax	80% + Excise+ Beverages Sugar Content Special Surtax
	2206.00.61	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	95% + Beverages Sugar Content Special Surtax	95% + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2206.00.69	---- Other	1. Kg 2. L	95% + Beverages Sugar Content Special Surtax	95% + Beverages Sugar Content Special Surtax
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	60% + Excise + Beverages Sugar Content Special Surtax	60% + Excise + Beverages Sugar Content Special Surtax
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2206.00.79	---- Other	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
	2206.00.90	--- Other	1. Kg 2. L	80% + Excise + Beverages Sugar Content Special Surtax	80% + Excise + Beverages Sugar Content Special Surtax
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.30.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax

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Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2208.30.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.40.11	---- Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.40.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.40.90	--- Tafia	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.50.11	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.50.19	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.50.90	--- Geneva	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax
	2208.60.10	--- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.60.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/ LAA + Excise + Beverages Sugar Content Special Surtax

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Rate of Duty	
				General	M.F.N
	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.90.21	--- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	Excise + Beverages Sugar Content Special Surtax	Excise + Beverages Sugar Content Special Surtax
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax	US\$5.00/L or US\$10.00/LAA + Excise + Beverages Sugar Content Special Surtax

3. The Customs and Excise (Tariff) Notice, 2022, published in Statutory Instrument 203 of 2022, is amended by the insertion of the Third Schedule after the Second Schedule as follows—

“THIRD SCHEDULE

SPECIAL SURTAX ON BEVERAGES SUGAR CONTENT TARIFF

PART I

LEVY OF SPECIAL SURTAX ON BEVERAGES SUGAR CONTENT

Abbreviations, symbols and interpretations

1. (a) In the Schedule the abbreviations and symbols listed in the first column hereunder shall have the meanings assigned thereto in the second column hereunder:

Abbreviation or symbol	Meaning
AA	absolute alcohol
ASTM	American Society for Testing Materials
C	cent(s)
Cigs	cigarettes
°C	degree(s) Celsius
g	gram(s)
kg	kilogram(s)
L	litre(s)
m ³	cubic metre(s)
Unit	statistical unit to be
Vol	volume
%	percent
/	per

- (b) Notwithstanding the titles to the columns appearing in Part II:
- (i) tariff headings appear in block capitals; and
 - (ii) column (2) includes tariff headings as well as tariff subheadings.

Special Surtax Payable

1. (a) The special surtax on the sugar content in beverages shall be in accordance with rates set out in Part II.
- (b) Where beverages specified in Part II do not contain labels or where such labels do not specify the quantum of sugar content, such beverages shall be deemed to contain 100 grams of sugar per litre thereof.
- (c) The Commissioner or the proper officer shall, where deemed necessary and for purposes of applying the special beverages sugar content special surtax specified in Part II, select a sample from any locally produced or imported beverage for purposes of verifying the sugar content in such beverage.

PART II

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		US\$0.002/g

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2009.11.00	Frozen	Kg	US\$0.002/g
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.19.00	Other	Kg	US\$0.002/g
	2009.21.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.29.00	Other	Kg	US\$0.002/g
	2009.31.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.39.00	Other	Kg	US\$0.002/g
	2009.41.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.49.00	Other	Kg	US\$0.002/g
	2009.50.00	Tomato Juice	Kg	US\$0.002/g
	2009.61.00	Of a Brix value not exceeding 30	Kg	US\$0.002/g
	2009.69.00	Other	Kg	US\$0.002/g
	2009.71.00	Of a Brix value not exceeding 20	Kg	US\$0.002/g
	2009.79.00	Other	Kg	US\$0.002/g
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium Vitis-idaea</i>) juice	Kg	US\$0.002/g
	2009.89.00	Other	Kg	US\$0.002/g
	2009.90.00	Mixtures of juices	Kg	US\$0.002/g
21.06	2106.90.10	--- Opaque beer powder	Kg	US\$0.002/g
	2106.90.90	--- Other	Kg	US\$0.002/g
22.02	2202.10.11	---- Flavoured aerated waters	1. Kg 2. L	US\$0.002/g
	2202.10.19	---- Energy drinks	1. Kg 2. L	US\$0.002/g
	2202.10.90	--- Other	1. Kg 2. L	US\$0.002/g
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	US\$0.002/g
	2202.99.10	--- Maheu	1. Kg 2. L	US\$0.002/g
	2202.99.90	--- Other	1. Kg 2. L	US\$0.002/g
22.03	2203.00.11	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	US\$0.002/g

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Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2203.00.19	---- Other	1. Kg 2. L	US\$0.002/g
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2203.00.99	---- Other	1. Kg 2. L	US\$0.002/g
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.10.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.10.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.10.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.21.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.12	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.21.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.21.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.92	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.21.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.21.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.22.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.12	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.22.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.22.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.92	---- Other wine	1. Kg 2. L	US\$0.002/g

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2204.22.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.22.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.29.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.12	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.29.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.19	---- Other	1. Kg 2. L	US\$0.002/g
	2204.29.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.92	---- Other wine	1. Kg 2. L	US\$0.002/g
	2204.29.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2204.29.99	---- Other	1. Kg 2. L	US\$0.002/g
	2204.30.00	- Other grape must	1. Kg 2. L	US\$0.002/g
22.05	2205.10.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.10.19	---- Other	1. Kg 2. L	US\$0.002/g
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.10.99	---- Other	1. Kg 2. L	US\$0.002/g
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.90.19	---- Other	1. Kg 2. L	US\$0.002/g
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2205.90.99	---- Other	1. Kg 2. L	US\$0.002/g
22.06	2206.00.10	--- Cider	1. Kg 2. L	US\$0.002/g
	2206.00.20	--- Perry	1. Kg 2. L	US\$0.002/g

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Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2206.00.30	--- Mead	1. Kg 2. L	US\$0.002/g
	2206.00.41	---- Containing not less than 2g (dry weight) of the water-insoluble mash or water- insoluble residue of the mash from which it is derived per 100ml	1. Kg 2. L	US\$0.002/g
	2206.00.49	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.51	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.52	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.002/g
	2206.00.53	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.59	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.61	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.002/g
	2206.00.69	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.002/g
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.002/g
	2206.00.79	---- Other	1. Kg 2. L	US\$0.002/g
	2206.00.90	--- Other	1. Kg 2. L	US\$0.002/g
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$0.002/g

Customs and Excise (Tariff) (Amendment) Notice, 2023 (No. 4)

Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2208.30.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.30.90	--- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.40.11	---- Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.40.19	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.40.90	--- Tafia	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.50.11	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.50.19	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.50.90	--- Geneva	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.60.10	--- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.60.90	--- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.90.21	---- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g

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Heading No.	Commodity Code	Description of goods	Quantity Data	Beverages Sugar Content Special Surtax
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.002/g
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$0.002/g

