

Customs and Excise (Tariff) (Amendment) Notice, 2024
(No. 5)

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. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2024 (No. 5).

2. The Third Schedule of the Customs and Excise (Tariff) Notice, 2022, published in Statutory Instrument 203 of 2022, is deleted and replaced with the following—

“**THIRD SCHEDULE**

SPECIAL SURTAX ON BEVERAGES SUGAR CONTENT TARIFF

PART 1

LEVY OF SPECIAL SURTAX ON BEVERAGES SUGAR CONTENT

Abbreviations, symbols and interpretations

- (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
kg	kilogram(s)
L	litre(s)
m ³	cubic metre(s)
Unit	statistical unit to be
Vol	volume
%	percent
/	per

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- (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.

1. Special Surtax Payable

- (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.

Provided that local manufacturers who file declarations for the production processes of beverages that do not contain labels that state the added sugar content, will be allowed to use the declaration process for a period of twelve months before the beverages are deemed not to contain labels in terms of this paragraph.

- 2. The special surtax on the sugar content in any beverage shall only be levied on added sugar.
- 3. The Commissioner or the proper officer shall, where deemed necessary and for purposes of applying the special surtax on sugar content in beverages specified in Part II, select a sample from any locally produced or imported beverage for purposes of verifying the sugar content in such beverage with any recognized Body responsible for the verification and maintenance of standards.
- 4. Every manufacturer of goods liable to special surtax on sugar content shall:
 - (a) transmit to the proper officer, on or before the 20th day of each month, a correct and legible return, in duplicate, in the form approved by the Commissioner indicating the quantity of goods removed from their premises or otherwise disposed of during the previous month; and,
 - (b) remit to the proper officer, with the return referred to in paragraph (a) the special surtax on sugar content payable in respect of the goods which are specified in the return as having been removed from their premises or otherwise disposed of during the period to which the return and particulars relate.

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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\$0.001/g
	2009.11.00	Frozen	Kg	US\$0.001/g
	2009.12.00	Not Frozen of a Brix value not exceeding 20	Kg	US\$0.001/g
	2009.19.00	Other	Kg	US\$0.001/g
	2009.21.00	Of a Brix value not exceeding 20	Kg	US\$0.001/g
	2009.29.00	Other	Kg	US\$0.001/g
	2009.31.00	Of a Brix value not exceeding 20	Kg	US\$0.001/g
	2009.39.00	Other	Kg	US\$0.001/g
	2009.41.00	Of a Brix value not exceeding 20	Kg	US\$0.001/g
	2009.49.00	Other	Kg	US\$0.001/g
	2009.50.00	Tomato Juice	Kg	US\$0.001/g
	2009.61.00	Of a Brix value not exceeding 30	Kg	US\$0.001/g
	2009.69.00	Other	Kg	US\$0.001/g
	2009.71.00	Of a Brix value not exceeding 20	Kg	US\$0.001/g
	2009.79.00	Other	Kg	US\$0.001/g
	2009.81.00	Cranberry (<i>vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice ; lingonberry (<i>Vaccinium Vitis-idaea</i>) juice	Kg	US\$0.001/g
	2009.89.00	Other	Kg	US\$0.001/g
2009.90.00	Mixtures of juices	Kg	US\$0.001/g	
21.06	2106.90.10	- - - Opaque beer powder	Kg	US\$0.001/g
	2106.90.90	- - - Other	Kg	US\$0.001/g
22.02	2202.10.11	---- Flavoured aerated waters	1. Kg 2. L	US\$0.001/g
	2202.10.19	---- Energy drinks	1. Kg 2. L	US\$0.001/g
	2202.10.90	--- Other	1. Kg 2. L	US\$0.001/g
	2202.91.00	-- Non-alcoholic beer	1. Kg 2. L	US\$0.001/g
	2202.99.10	--- Maheu	1. Kg 2. L	US\$0.001/g
	2202.99.90	--- Other	1. Kg 2. L	US\$0.001/g

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22.03	2203.00.11	---- Containing not less than 2 g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100 ml	1. Kg 2. L	US\$0.001/g
	2203.00.19	---- Other	1. Kg 2. L	US\$0.001/g
	2203.00.91	---- Clear beer made from sorghum, wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2203.00.99	---- Other	1. Kg 2. L	US\$0.001/g
22.04	2204.10.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.10.19	---- Other	1. Kg 2. L	US\$0.001/g
	2204.10.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.10.99	---- Other	1. Kg 2. L	US\$0.001/g
	2204.21.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.21.12	---- Other wine	1. Kg 2. L	US\$0.001/g
	2204.21.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.21.19	---- Other	1. Kg 2. L	US\$0.001/g
	2204.21.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.21.92	---- Other wine	1. Kg 2. L	US\$0.001/g
	2204.21.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.21.99	---- Other	1. Kg 2. L	US\$0.001/g
	2204.22.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.22.12	---- Other wine	1. Kg 2. L	US\$0.001/g
	2204.22.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.22.19	---- Other	1. Kg 2. L	US\$0.001/g
	2204.22.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.22.92	---- Other wine	1. Kg 2. L	US\$0.001/g
	2204.22.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.22.99	---- Other	1. Kg 2. L	US\$0.001/g
	2204.29.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g

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	2204.29.12	---- Other wine	1. Kg 2. L	US\$0.001/g
	2204.29.13	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.29.19	---- Other	1. Kg 2. L	US\$0.001/g
	2204.29.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.29.92	---- Other wine	1. Kg 2. L	US\$0.001/g
	2204.29.93	---- Grape must wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2204.29.99	---- Other	1. Kg 2. L	US\$0.001/g
	2204.30.00	- Other grape must	1. Kg 2. L	US\$0.001/g
22.05	2205.10.11	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2205.10.19	---- Other	1. Kg 2. L	US\$0.001/g
	2205.10.91	---- Wine wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2205.10.99	---- Other	1. Kg 2. L	US\$0.001/g
	2205.90.11	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2205.90.19	---- Other	1. Kg 2. L	US\$0.001/g
	2205.90.91	---- Wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2205.90.99	---- Other	1. Kg 2. L	US\$0.001/g
22.06	2206.00.10	--- Cider	1. Kg 2. L	US\$0.001/g
	2206.00.20	--- Perry	1. Kg 2. L	US\$0.001/g
	2206.00.30	--- Mead	1. Kg 2. L	US\$0.001/g
	2206.00.41	---- Containing not less than 2 g (dry weight) of the water-insoluble mash or water-insoluble residue of the mash from which it is derived per 100 ml	1. Kg 2. L	US\$0.001/g
	2206.00.49	---- Other	1. Kg 2. L	US\$0.001/g
	2206.00.51	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2206.00.52	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.001/g
	2206.00.53	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2206.00.59	---- Other	1. Kg 2. L	US\$0.001/g

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	2206.00.61	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.001/g
	2206.00.69	---- Other	1. Kg 2. L	US\$0.001/g
	2206.00.71	---- Of an alcoholic strength by volume exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2206.00.72	---- Of an alcoholic strength by volume exceeding 14% vol	1. Kg 2. L	US\$0.001/g
	2206.00.73	---- Of an alcoholic strength by volume not exceeding 14% vol and wholly produced in Zimbabwe	1. Kg 2. L	US\$0.001/g
	2206.00.79	---- Other	1. Kg 2. L	US\$0.001/g
	2206.00.90	--- Other	1. Kg 2. L	US\$0.001/g
22.08	2208.20.11	---- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.20.19	---- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.20.90	--- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.30.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.30.90	--- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.40.11	---- Containing not more than 40% of imported spirit	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.40.19	---- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.40.90	--- Tafia	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.50.11	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.50.19	---- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.50.90	--- Geneva	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.60.10	--- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.60.90	--- Other	1. Kg 2. L 3. LAA	US\$0.001/g

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	2208.70.10	--- Containing not more than 33 1/3% of imported spirit	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.70.90	--- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.90.21	---- Wholly produced in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.90.29	---- Other	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.90.91	---- Wholly distilled in Zimbabwe	1. Kg 2. L 3. LAA	US\$0.001/g
	2208.90.99	---- Other	1. Kg 2. L 3. LAA	US\$0.001/g

