

SECOND SCHEDULE
(Section 76)

EXCISE TARIFF

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding System Heading</i>	<i>Statistical Unity of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
1.	(1a) Waters, including natural or artificial waters, aerated, not containing added sugar or other sweetening matter nor flavoured	Ex. 22.01	dekalitre	10%	
	(1b) Packed mineral waters, not aerated	Ex 2201	dekalitre	10%	
	(2) Waters, including mineral waters, aerated, containing added sugar or other sweetening matter or flavoured, and other aerated non-alcoholic beverages				
	Beer made from malt:			10% or	
	(a) Opaque beer	Ex. 22.02	dekalitre	K 145/ltr	
2.	(b) Other, including ale, lager and stout	2203.00.10 2203.00.90	dekalitre dekalitre	75%	2007 Budget
	(1) Wine of fresh grapes, including fortified wines, grape must other than that of Heading 20.09				
3.	(2) Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	22.04	litre	125%	
	(3) Other fermented beverages (for example, cider, perry, mead).	22.05	litre	125%	
	(1) Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	2206.00.00	litre	125%	
4.	(2) Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2207.10.00	litre	Free	
		Ex. 22.08	litre	125%	
5.	(1) Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	24.02	kg	145% or K90,000 per mille	2007 Budget
	(2) Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences	24.03	kg	145% or K90,000 per mille	2007 Budget

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6.	(1) Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils: (a) Petroleum spirit (motor spirit) (b) White spirit (c) Other light oils (d) Kerosene (paraffin) (e) Low-sulphur gas-oils (f) Automotive gas-oils (diesel) (g) Other fuel oils	2710.11.10 2710.11.40 2710.11.90 Ex.2710.11.50 Ex.2710.19.30 2710.19.10 2710.19.20	Dekalitre dekalitre dekalitre litre dekalitre dekalitre tonne	60% 15% 15% 15% 15% 30% 30%	
	(2) Petroleum gases and other gaseous hydro-carbons	Ex. 27.11	Kg	30%	
7.	Electrical energy	2716.00.00	100/KWH	3%	
8.	Goods for the exclusive use of the Government of any foreign country or an international organization with a diplomatic mission in Zambia; subject to the condition that a certificate under the hand of an officer authorized in that behalf by the Government or the diplomatic mission, as the case may be, is furnished to the proper officer, certifying that the goods are for the exclusive use of that Government or the diplomatic mission.	-	-	Free	
9.	1) Perfumes and toilet waters (2) Beauty or make-up preparations for the care of the skin (other than medicaments), including sun screen or suntan or preparations; manicure, pedicure preparations (3) Preparations for use on the hair (4) Pre-shave, shaving or after-shave preparations, depilatories and other perfumery, cosmetic or toilet preparations, not else where specified or included; prepared room deodorants, whether not perfumed or having disinfectant properties.	3303.00.00 33.04 33.05 33.07	litre Kg kg Kg	20% 20% 20% 20%	

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10.	(1) Motor vehicles for the transport of ten but not more than sixteen persons including the driver	Ex 87.02	No.	25%		
	(2) Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagon and racing cars.	8703.10.00			20%	Act No 5 of 2007
		8703.21.90			20%	
		8703.22.90			20%	
		8703.23.90			30%	
		8703.24.90			30%	
		8703.31.90			20%	
		8703.32.90			30%	
		8703.33.90			30%	
	(3) Motor vehicles for transport of goods.	8703.90.90		No.	30%	
		8704.21.10			10%	
		8704.21.90			10%	
		8704.22.10			10%	
		8704.22.90			10%	
		8704.31.10			10%	
		8704.31.90			10%	
		8704.32.10			10%	
		8704.32.90			10%	
		8704.90.10			10%	
8704.90.90		No.	10%			