

## NOTICE TO STAKEHOLDERS

### Excise Duty on sugar content of soft drink

Further to notice dated 31 January 2013, **declarants and local manufacturers** are hereby informed that imported concentrates containing sugar for use as input in the manufacture of soft drink shall be entered under either of the two modifiable CPCs as indicated in table below which shall be effective as from 27 February 2013.

CPC	DESCRIPTION
40SLM	Direct Import under security of concentrate for manufacture of soft drinks
47SLM	Ex Warehousing under security of concentrate for manufacture of soft drinks

**All such importations shall be cleared upon payment of import duties and other taxes and upon submission to the Excise Section of an appropriate security to cover the excise duty payable on the sugar content of such concentrates. The base amount for VAT should include CIF, Customs & Excise duties payable.**

**YOU ARE THUS ADVISED TO LIAISE WITH MNS, FOR FES UPDATE.**

**Declarants, importers and local manufacturers** of soft drinks are also informed that they shall submit with the entry of the goods, a certificate issued by a competent organisation/person certifying the sugar content in gram, for each product.