



NOTICE TO DECLARANTS/IMPORTERS/LOCAL MANUFACTURERS

DECLARANTS, IMPORTERS AND LOCAL MANUFACTURERS ARE HEREBY INFORMED THAT AS PER FINANCE(MISCELLANEOUS PROVISIONS) ACT 2016 EXCISE TAX OF 3 CENTS PER GRAM OF SUGAR CONTENT HAS BEEN EXTENDED TO “SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES” **AS FROM 01 OCTOBER 2016.**

SUGAR SWEETENED NON-ALCOHOLIC BEVERAGES AS PER THE EXCISE ACT –

- (a) MEANS ANY NON- ALCOHOLIC BEVERAGES CONTAINING SUGAR; AND
- (b) INCLUDES JUICES, MILK-BASED BEVERAGES AND SOFT DRINKS.

TO IMPLEMENT THE ABOVE MEASURE THE CUSTOMS TARIFF ACT/INTEGRATED TARIFF IS AMENDED BY:

- (a) DELETING THE HS CODES 0402.99, 0403.10 AND 0403.90; AND
- (b) INSERTING, IN THE APPROPRIATE NUMERICAL ORDER, THE HS CODES AND THEIR CORRESPONDING ENTRIES SPECIFIED IN ANNEX 1.

YOU ARE ADVISED TO LIAISE WITH MNS FOR UPDATE OF YOUR FRONT END SYSTEM.

MRA CUSTOMS

29 SEPTEMBER 2016

ANNEX 1

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Headin g No.	H.S. Code	Excisable goods	Statistical Unit	Taxable base	Rate of excise duty	Date payable
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.				
		- Other:				
		-- Other:				
	0402.991	--- In liquid form containing sugar	Gram	Specific duty per gram	3 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	0402.999	--- Other	“	“	0%	“

04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa				
		- Yogurt:				
	0403.101	--- In liquid form containing sugar	“	“	3 cents per gram of sugar	“
	0403.109	--- Other	“	“	0%	“
		- Other:				
	0403.901	--- In liquid form containing sugar	“	“	3 cents per gram of sugar	“
	0403.909	--- Other	“	“	0%	“

20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.				
		- Orange juice:				
	2009.11	-- Frozen	Gram	Specific duty per gram	3 cents per gram of sugar	"
	2009.12	-- Not frozen, of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"
	2009.19	-- Other	Gram	Specific duty per gram	3 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
		- Grapefruit (including pomelo) juice:				
	2009.21	-- of a Brix value not exceeding 20	"	"	3 cents per gram of sugar	"
	2009.29	-- Other	"	"	3 cents per gram of sugar	"

		- Juice of any other single citrus fruit:				
2009.31	-- of a Brix value not exceeding 20		“	“	3 cents per gram of sugar	“
2009.39	-- Other		“	“	3 cents per gram of sugar	“
		- Pineapple juice:				
2009.41	-- of a Brix value not exceeding 20		“	“	3 cents per gram of sugar	“
2009.49	-- Other		“	“	3 cents per gram of sugar	“
2009.50	- Tomato Juice		“	“	3 cents per gram of sugar	“
		- Grape juice (including grape must):				
	-- of a Brix value not exceeding 20					
2009.611	--- Grape juice and grape must for wine-making	Gram		Specific duty per gram	0%	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import

						(b) As specified in paragraph (6) in case of local manufacture
	2009.619	--- Other	“	“	3 cents per gram of sugar	“
		-- Other:				
	2009.691	--- Grape juice and grape must for wine-making	“	“	0%	“
	2009.699	--- Other	“	“	3 cents per gram of sugar	“
		- Apple juice:				
	2009.71	-- of a Brix value not exceeding 20	“	“	3 cents per gram of sugar	“
	2009.79	-- Other	“	“	3 cents per gram of sugar	“
		- Juice of any other single fruit or vegetable:				
	2009.81	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitisidaea</i>) juice	“	“	3 cents per gram of sugar	“

	2009.89	-- Other	“	“	3 cents per gram of sugar	“
	2009.90	- Mixtures of juices	“	“	3 cents per gram of sugar	“
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.				
		- Other:				
	2202.902	--- Aloe vera drinks	Gram	Specific duty per gram	3 cents per gram of sugar	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	2202.904	--- Almond milk	Gram	Specific duty per gram	3 cents per gram of sugar	“
	2202.905	--- Oat milk	“	“	3 cents per gram of sugar	“

	2202.906	--- Rice milk	“	“	3 cents per gram of sugar	“
	2202.907	--- Other beverages of milk, tea, coffee, cocoa and chocolate	“	“	3 cents per gram of sugar	“