



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

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N\$6.00

WINDHOEK - 28 April 2025

No. 8634

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## Government Notice

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### MINISTRY OF FINANCE

No. 97

2025

#### AMENDMENT OF PART 2A OF SCHEDULE 1: CUSTOMS AND EXCISE ACT, 1998

Under section 54(1) of the Customs and Excise Act, 1998 (Act No. 20 of 1998), I –

- (a) amend Part 2A of Schedule 1 of the Customs and Excise Act, 1998 (Act No. 20 of 1998) as set out in the Schedule; and
- (b) determine that the notice comes into operation on 12 March 2025.

**E. SHAFUDAH**  
**MINISTER OF FINANCE**

Windhoek, 11 April 2025

## SCHEDULE

Tariff Item	Tariff subheading	Article Description	Rate of Excise Duty
<b>104.00</b>	<b>PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO</b>		
<b>104.01</b>	<b>19.01</b>	<b>Malt extract: Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</b>	
104.01.05	1901.90.13	Preparations for making alcoholic beverages (excluding those of sub- heading 1901.90.20) as defined in Additional Note 2 to Chapter 19	34,7c/kg
104.01.10	1901.90.20	Traditional African beer powder as defined in Additional Note 1 to Chapter 19	34,7c/kg
<b>104.05</b>	<b>21.06</b>	<b>Food preparations not elsewhere specified or included:</b>	
104.05.10	2106.90.13	Preparations for making alcoholic beverages as defined in Additional Note 1 to Chapter 21	34,7c/kg
<b>104.10</b>	<b>22.03</b>	<b>Beer made from malt:</b>	
104.10.10	2203.00.05	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.10.20	2203.00.90	Other	N\$145.07/li aa
<b>104.15</b>	<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09):</b>	
104.15.01	2204.10	Sparkling wine	N\$19.03/li
<b>104.15</b>	<b>2204.21</b>	<b>In containers holding 2 li or less:</b>	
<b>104.15</b>	<b>2204.21.4</b>	<b>Unfortified wine:</b>	
104.15.03	2204.21.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$5.95/li
104.15.04	2204.21.42	Other	N\$292.91/li aa
104.15	2204.21.5	Fortified wine:	
104.15.05	2204.21.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$10.04/li
104.15.06	2204.21.52	Other	N\$292.91/li aa
<b>104.15</b>	<b>2204.22</b>	<b>In containers holding more than 2 li but not more than 10 li:</b>	
<b>104.15</b>	<b>2204.22.4</b>	<b>Unfortified wine:</b>	
104.15.13	2204.22.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$5.95/li
104.15.15	2204.22.42	Other	N\$292.91/li aa
<b>104.15</b>	<b>2204.22.5</b>	<b>Fortified wine:</b>	
104.15.17	2204.22.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$10.04/li
104.15.19	2204.22.52	Other	N\$292.91/li aa
<b>104.15</b>	<b>2204.29</b>	<b>Other</b>	
<b>104.15</b>	<b>2204.29.4</b>	<b>Unfortified wine:</b>	
104.15.21	2204.29.41	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	N\$5.95/li
104.15.23	2204.29.42	Other	N\$292.91/li aa
<b>104.15</b>	<b>2204.29.5</b>	<b>Fortified wine:</b>	

104.15.25	2204.29.51	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$10.04/li
104.15.27	2204.29.52	Other	N\$292.91/li aa
<b>104.16</b>	<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
<b>104.16</b>	<b>2205.10</b>	<b>In containers holding 2 li or less:</b>	
104.16.01	2205.10.10	Sparkling	N\$19.03/li
<b>104.16</b>	<b>2205.10.2</b>	<b>Unfortified:</b>	
104.16.03	2205.10.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$5.95/li
104.16.04	2205.10.22	Other	N\$292.91/li aa
<b>104.16</b>	<b>2205.10.3</b>	<b>Fortified:</b>	
104.16.05	2205.10.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$10.04/li
104.16.06	2205.10.32	Other	N\$292.91/li aa
<b>104.16</b>	<b>2205.90</b>	<b>Other:</b>	
<b>104.16</b>	<b>2205.90.2</b>	<b>Unfortified:</b>	
104.16.09	2205.90.21	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	N\$5.95/li
104.16.10	2205.90.22	Other	N\$292.91/li aa
<b>104.16</b>	<b>2205.90.3</b>	<b>Fortified:</b>	
104.16.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	N\$10.04/li
104.16.12	2205.90.32	Other	N\$292.91/li aa
<b>104.17</b>	<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:</b>	
104.17.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	N\$19.03/li
104.17.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li
104.17.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	N\$145.07/li aa
104.17.09	2206.00.19	Other fermented beverages of non- malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	N\$145.07/li aa
104.17.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	N\$145.07/li aa
104.17.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$145.07/li aa
104.17.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$145.07/li aa

104.17.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$117.16/li aa
104.17.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$117.16/li aa
104.17.22	2206.00.85	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	N\$145.07/li aa
104.17.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non- alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	N\$117.16/li aa
104.17.90	2206.00.90	Other	N\$292.91/li aa
<b>104.21</b>	<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>	
104.21.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	N\$292.91/li aa
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	N\$292.91/li aa
<b>104.23</b>	<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:</b>	
<b>104.23</b>	<b>2208.20</b>	<b>Spirits obtained by distilling grape wine or grape marc:</b>	
<b>104.23</b>	<b>2208.20.1</b>	<b>In containers holding 2 li or less:</b>	
104.23.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22	N\$263.62/li aa
104.23.02	2208.20.19	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.20.9</b>	<b>Other:</b>	
104.23.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22	N\$263.62/li aa
104.23.04	2208.20.99	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.30</b>	<b>Whiskies:</b>	
104.23.05	2208.30.10	In containers holding 2 li or less	N\$292.91/li aa
104.23.07	2208.30.90	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.40</b>	<b>Rum and other spirits obtained by distilling fermented sugar- cane products:</b>	
104.23.09	2208.40.10	In containers holding 2 li or less	N\$292.91/li aa
104.23.11	2208.40.90	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.50</b>	<b>Gin and Geneva:</b>	
104.23.13	2208.50.10	In containers holding 2 li or less	N\$292.91/li aa
104.23.15	2208.50.90	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.60</b>	<b>Vodka:</b>	
104.23.17	2208.60.10	In containers holding 2 li or less	N\$292.91/li aa
104.23.19	2208.60.90	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.70</b>	<b>Liqueurs and cordials:</b>	
<b>104.23</b>	<b>2208.70.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$117.16/li aa

104.23.22	2208.70.22	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.70.9</b>	<b>Other:</b>	
104.23.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$117.16/li aa
104.23.24	2208.70.92	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.90</b>	<b>Other:</b>	
<b>104.23</b>	<b>2208.90.2</b>	<b>In containers holding 2 li or less:</b>	
104.23.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$117.16/li aa
104.23.26	2208.90.22	Other	N\$292.91/li aa
<b>104.23</b>	<b>2208.90.9</b>	<b>Other:</b>	
104.23.27	2208.90.91	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.	N\$117.16/li aa
104.23.28	2208.90.92	Other	N\$292.91/li aa
<b>104.30</b>	<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>	
<b>104.30</b>	<b>2402.10</b>	<b>Cigars, cheroots and cigarillos containing tobacco:</b>	
104.30.01	2402.10.10	Imported from Switzerland	N\$5 843.68/kg net
104.30.03	2402.10.90	Other	N\$5 843.68/kg net
<b>104.30</b>	<b>2402.20</b>	<b>Cigarettes containing tobacco:</b>	
104.30.05	2402.20.10	Imported from Switzerland	N\$11.40/10 cigarettes
104.30.07	2402.20.90	Other	N\$11.40/10 cigarettes
<b>104.30</b>	<b>2402.90.1</b>	<b>Cigars, cheroots and cigarillos of tobacco substitutes:</b>	
104.30.09	2402.90.12	Imported from Switzerland	N\$5 843.68/kg net
104.30.11	2402.90.14	Other	N\$5 843.68/kg net
<b>104.30</b>	<b>2402.90.2</b>	<b>Cigarettes of tobacco substitutes:</b>	
104.30.13	2402.90.22	Imported from Switzerland	N\$11.40/10 cigarettes
104.30.15	2402.90.24	Other	N\$11.40/10 cigarettes
<b>104.35</b>	<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:</b>	
<b>104.35</b>	<b>2403.1</b>	<b>Smoking tobacco, whether or not containing tobacco substitutes in any proportions:</b>	
104.35.01	2403.11	Water pipe tobacco specified in Subheading Note 1 to Chapter 24	N\$321.37/kg net
<b>104.35</b>	<b>2403.19</b>	<b>Other:</b>	
104.35.02	2403.19.10	Pipe tobacco in immediate packings of a content of less than 5 kg	N\$321.37/kg net
104.35.03	2403.19.20	Other pipe tobacco	N\$321.37/kg net
104.35.05	2403.19.30	Cigarette tobacco	N\$512.62/kg
<b>104.35</b>	<b>2403.91</b>	<b>“Homogenised” or “reconstituted” tobacco:</b>	
104.35.07	2403.91.20	Imported from Switzerland	N\$1 069.17/kg
104.35.09	2403.91.80	Other	N\$1 069.17/kg
<b>104.35</b>	<b>2403.99</b>	<b>Other:</b>	
104.35.15	2403.99.30	Other cigarette tobacco substitutes	N\$512.62/kg
104.35.17	2403.99.40	Other pipe tobacco substitutes	N\$321.37/kg net
104.35.19	2403.99.90	Other	N\$1 069.17/kg
<b>104.37</b>	<b>24.04</b>	<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:</b>	

<b>104.37</b>	<b>2404.1</b>	<b>Products intended for inhalation without combustion:</b>	
<b>104.37</b>	<b>2404.11</b>	<b>Containing tobacco or reconstituted tobacco:</b>	
<b>104.37</b>	<b>2404.11.1</b>	<b>Containing reconstituted tobacco:</b>	
104.37.01	2404.11.11	Imported from Switzerland, put up for retail sale in the form of sticks	N\$8.55/10 sticks
104.37.03	2404.11.13	Imported from Switzerland, other	N\$1 069.17/kg
104.37.05	2404.11.15	Other, put up for retail sale in the form of sticks	N\$8.55/10 sticks
104.37.07	2404.11.19	Other	N\$1 069.17/kg
<b>104.37</b>	<b>2404.11.9</b>	<b>Other:</b>	
104.37.11	2404.11.91	Put up for retail sale in the form of sticks	N\$8.55/10 sticks
104.37.13	2404.11.99	Other	N\$1 069.17/kg
104.37.14	2404.12	Other, containing nicotine	N\$3.18/ml
<b>104.37</b>	<b>2404.19</b>	<b>Other:</b>	
104.37.16	2404.19.10	Containing nicotine substitutes	N\$3.18/ml
104.37.19	2404.19.20	Other, put up for retail sale in the form of sticks	N\$8.55/10 sticks
104.37.21	2404.19.90	Other	N\$1 069.17/kg