

Customs and Excise (Suspension) (Amendment) Regulations, 2025
(No. 281)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2025 (No. 281).

2. These regulations shall be deemed to have come into effect from the date of publication of this notice.

3. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, are amended by the deletion of section 9X (*Suspension of duty on raw wine imported by approved manufacturers*) and substitution with the following—

“Suspension of duty on raw wine imported by approved manufacturers

9(X) With effect from date of publication and for a period of two years, excise duty is suspended on raw wine imported by approved wine manufacturers in terms of this section—

(1) In terms of this section—

“approved wine manufacturer” means any importer approved by the Commissioner to import raw wine in quantities not exceeding the volumes specified in the Schedule to this section;

“raw wine” means wine of commodity code 2204.29.99 in quantities listed in the Schedule to this section being imported entirely for the process of manufacture of wine.

(2) The Commissioner may refuse to grant a suspension of duty to an approved wine manufacturer on the basis of non-compliance with section 34C of the Revenue Authority Act [*Chapter 23:11*].

Customs and Excise (Suspension) (Amendment) Regulations, 2025
(No. 281)

(3) An approved wine manufacturer shall, when effecting entry on importation, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the raw wine is to be used for processing purposes at the approved wine manufacturer's business.

(4) Subject to this section the approved wine manufacturer shall import the raw wine free of excise duty.

SCHEDULE

QUANTITY OF RAW WINE ELIGIBLE FOR SUSPENSION OF
EXCISE DUTY

| Commodity code | Description of goods | Ring fenced allocation (litres) per annum |
|-----------------------|---|--|
| 2204.29.99 | Other wine of an alcoholic strength by volume not exceeding 14% vol | 100,000.'" |