

*Statutory Instrument No. 108 of 1987*

**CUSTOMS AND EXCISE DUTY ACT**  
(Cap. 50:01)

**AMENDMENT OF SCHEDULES (NO. 38) NOTICE, 1987**  
(Published on 2nd October, 1987)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

**SCHEDULE**

**Schedule No. 1 to the Act**

| I<br>Tariff Heading   | II<br>Statistical<br>Unit | III<br>Fiscal     | IV<br>Rate of Duty |  | V<br>M.F.N. |
|---|---------------------------|-------------------|--------------------|--|-------------|
|   |                           |                   | General            |  |             |
| 07.04 By the substitution for sub=<br>heading No. 07.04.40 of the<br>following:<br>"07.04.40 Tomatoes   | kg                        | 0,04 UA<br>per kg | free               |  | free"       |
| 08.13 By the substitution for sub=<br>heading No. 08.13.80 of the<br>following:<br>"08.13.80 Frozen, or provi=<br>sionally preserved<br>in brine, in sul=<br>phur water or in<br>other preservative<br>solutions  | kg                        | 5%                | free               |  | free"       |
| 17.02 By the substitution for tariff<br>heading No. 17.02 of the<br>following:<br>"17.02 OTHER SUGARS IN SOLID<br>FORM; SUGAR SYRUPS,<br>NOT CONTAINING ADDED<br>FLAVOURING OR COLOUR=<br>ING MATTER; ARTIFI=<br>CIAL HONEY, WHETHER<br>OR NOT MIXED WITH<br>NATURAL HONEY;<br>CARAMEL:<br>17.02.15 Lactose and lactose<br>syrup: |                           |                   |                    |  |             |

| I<br>Tariff Heading |   | II<br>Statistical<br>Unit | III<br>Fiscal          | IV<br>Rate of Duty<br>General | V<br>M.F.N. |
|---------------------|---|---------------------------|------------------------|-------------------------------|-------------|
| .10                 | Lactose, not containing added flavouring or colouring matter  | kg                        | 0,0275<br>UA<br>per kg | free                          | free        |
| .20                 | Lactose, containing added flavouring or colouring matter  | kg                        | 0,0275<br>UA<br>per kg | free                          | free        |
| .30                 | Lactose syrup   | kg                        | 0,0275<br>UA<br>per kg | free                          | free        |
| 17.02.25            | Maple sugar and maple syrup:  |                           |                        |                               |             |
| .10                 | Maple sugar   | kg                        | 0,01 UA<br>per kg      | free                          | free        |
| .30                 | Maple syrup   | kg                        | 0,0099<br>UA<br>per kg | free                          | free        |
| 17.02.40            | Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose | kg                        | 0,01 UA<br>per kg      | free                          | free        |
| 17.02.50            | Glucose and glucose syrup, containing in the dry state at least 20 per cent but less than 50 per cent by mass of fructose   | kg                        | 0,01 UA<br>per kg      | free                          | free        |
| 17.02.70            | Fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose:                         |                           |                        |                               |             |
| .10                 | Fructose  | kg                        | 0,05 UA<br>per kg      | free                          | free        |
| .20                 | Fructose syrup  | kg                        | free                   | free                          | free        |
| 17.02.90            | Other, including invert sugar:  |                           |                        |                               |             |

| I              |   | II               | III              | IV      | V      |
|----------------|---|------------------|------------------|---------|--------|
| Tariff Heading |   | Statistical Unit | Rate of Duty     |         |        |
|                |   |                  | Fiscal           | General | M.F.N. |
| .10            | Palm sugar, not containing added flavouring or colouring matter                         | kg               | 0,0099 UA per kg | free    | free   |
| .20            | Palm sugar, containing added flavouring or colouring matter                             | kg               | 0,01 UA per kg   | free    | free   |
| .30            | Other sugars  | kg               | 0,05 UA per kg   | free    | free   |
| .50            | Golden syrup  | kg               | 0,01 UA per kg   | free    | free   |
| .90            | Other   | kg               | free             | free    | free"  |
| 85.04          | By the substitution for tariff heading No. 85.04 of the following:                      |                  |                  |         |        |
| "85.04         | ELECTRIC ACCUMULATORS:  |                  |                  |         |        |
| 85.04.15       | Lead-acid, of a kind used for starting piston engines                                   | no.              | 0,75 UA each     | free    | free   |
| 85.04.25       | Other lead-acid accumulators:   |                  |                  |         |        |
| .10            | 9 V   | no.              | 0,75 UA each     | free    | free   |
| .90            | Other   | no.              | 5%               |         |        |
| 85.04.35       | Nickel-cadmium  | no.              | 20%              | free    | free   |
| 85.04.45       | Nickel-iron   | no.              | 20%              | free    | free   |
| 85.04.90       | Other accumulators  | no.              | 20%              | free    | free   |
| 85.04.99       | Parts:  |                  |                  |         |        |
| .15            | For lead-acid accumulators (excluding those of a kind used for starting piston engines) |                  | 5%               | free    | free   |
| .25            | Other battery plates of a thickness of 6,35 mm or more                                  |                  | 10%              | free    | free   |
| .90            | Other   |                  | 20%              | free    | free"  |

**Part 4 of Schedule No. 1 to the Act**

| I<br>Surcharge<br>Item | II<br>Tariff Heading and Description   | III<br>Rate of<br>Surcharge |
|------------------------|--|-----------------------------|
| 164.00                 | By the substitution for tariff heading No.<br>17.00 of the following:<br>"17.00 Sugars and sugar confectionery<br>(excluding goods of headings or<br>subheadings Nos. 17.02.15.10,<br>17.02.25.30, 17.02.90.10, 17.03.10<br>and 17.04) | 10%"                        |

**Schedule No. 3 to the Act**

| I<br>Rebate<br>Item | Tariff<br>Heading | Rebate<br>Code | II<br>Description   | III<br>Extent of<br>Rebate |
|---------------------|-------------------|----------------|---|----------------------------|
| 307.01              |                   |                | By the insertion after rebate code<br>17.00 to tariff heading No. 39.02 of<br>the following:  |                            |
|                     |                   | "18.00 43      | Ethylene polymers and copolymers, in<br>plates, sheets, strip, film and foil,<br>not pressure-sensitive, with a thick-<br>ness not exceeding 10 mm, for the<br>manufacture of tubes | Full duty"                 |
| 307.08              |                   |                | By the insertion after tariff<br>heading No. 40.01 of the following:  |                            |
|                     | "40.05            | 01.00 43       | Plates, sheets and strip, of un-<br>vulcanised natural or synthetic<br>rubber, for the manufacture of<br>machine roller coverings   | Full duty"                 |
|                     |                   |                | By the insertion after rebate<br>code 02.00 to tariff heading<br>No. 40.08 of the following:  |                            |
|                     |                   | "03.00 49      | Plates and sheets, of unhardened<br>vulcanised rubber, for the manu-<br>facture of machine roller coverings   | Full duty"                 |
|                     |                   |                | By the insertion after tariff<br>heading No. 40.08 of the<br>following:   |                            |
|                     | "40.09            | 01.00 45       | Piping and tubing, of unhardened<br>vulcanised rubber, with an out-<br>side diameter not exceeding 170 mm,<br>for the manufacture of machine<br>roller coverings                    | Full duty"                 |

| I           |                |             | II   | III              |
|-------------|----------------|-------------|--|------------------|
| Rebate Item | Tariff Heading | Rebate Code | Description  | Extent of Rebate |
| 316.01      |                |             | By the insertion after tariff heading No. 48.01 of the following:  |                  |
|             | "53.11         | 01.00       | 49 Woven fabrics of sheep's or lamb's wool or of fine animal hair, for the manufacture of machine roller coverings | Full duty        |
|             | 55.09          | 01.00       | 42 Woven fabrics of cotton, for the manufacture of machine roller coverings  | Full duty"       |
| 321.01      |                |             | By the deletion of tariff headings Nos. 40.05, 40.08, 40.09 and 55.09.   |                  |

Schedule No. 4 to the Act

| I      | II  | III              |
|--------|---|------------------|
| Item   | Tariff Heading and Description  | Extent of Rebate |
| 460.01 | By the substitution for tariff heading No. 02.01 of the following:  |                  |
|        | "02.01 (1) Meat of animals of the bovine species, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit | Full duty        |
|        | (2) Meat of sheep, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit                                | Full duty        |
|        | (3) Edible offals, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit                                | Full duty"       |

Note:- The effect of this amendment is that provision is made for a rebate of the full duty on meat of sheep and edible offals, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit.

MADE this 8th day of September, 1987.

P.S. MMUSI,  
*Vice-President and Minister of Finance  
and Development Planning.*

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