

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

AMENDMENT OF SCHEDULES (NO. 15) NOTICE, 1991
(Published on 15th March, 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
15.05			By the substitution for subheading No. 1505.10 of the following:		
	"1505.10	0	Woolgrease, crude	kg	free"
NOTE: - The rate of duty on curde woolgrease is reduced from 15% to free					
29.15			By the substitution for subheading No. 1915.50.10 of the following:		
	".10	4	Propionic acid	kg	free"
NOTE: - The rate of duty on propionic acid is reduced from 15% to free.					
39.21			By the deletion of sub- heading No.3921.90.01.		
NOTE:- The effect of this amendment is that the provision for melamine, reinforced, laminated, supported or similarly combined with paper, classifiable within subheading No. 3921.90.01, is withdrawn as these goods are classifiable within subheading No. 4811.39.90 at a rate of duty of free.					
44.21			By the substitution for subheading No. 4421.90.05 of the following:		
	".05	1	Clothes pegs	kg	20% or 585u/ kg less 80%"
NOTE:- The rate of duty on wooden clothes pegs is amended from 20% or 0,05u each to 20% or 585u/kg less 80%.					

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
58.03			By the substitution for subheading No. 5803.90 of the following:		
	"5803.90	3	Of other textile materials	m ²	10%"
NOTE:- Subheading No. 5803.90 is restated and the rates of duty on gauze of textile materials (excluding those of cotton) are equalised at a rate of duty of 10%.					
84.11			By the substitution for subheading No. 8411.91 of the following:		
	"8411.91	7	Of turbo-jets or turbo-propellers		free"
NOTE:- In restating subheading No. 8411.91, the rates of duty under this subheading are equalised at free.					
Chapter 87			By the deletion of Additional Notes 1 and 2.		
NOTE:- Additional Notes 1 and 2 are transposed to tariff item 117.00.					

Part 2 Section A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE DUTY CUSTOMS
117.00		By the insertion after Note 3 of the following:	
		4. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment	
		5. The expression "mono-built" shall be taken to mean a vehicle -	
		(i) without a chassis frame in which the body itself supports the engine, transmission and axles, or	

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
		(ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body.		

NOTE:- The Notes in respect of "vehicle mass" and "mono built" are transposed from Chapter 87 to tariff item 117.00.

Part 2 Section B of Schedule No. 1 to the Act

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
124.45			By the substitution for subheadings Nos. 8519.91 and 8519.99 of the following:		
		"8519.91	Cassette-type sound reproducing apparatus (excluding telephone answering machines)	35%	35%
		8519.99	Other (excluding telephone answering machines)	35%	35%
124.50			By the substitution for subheadings Nos. 8520.31 and 8520.39 of the following:		
		"8520.31	Cassette-type magnetic tape recorders incorporating sound reproducing apparatus (excluding industrial tape duplicators)	35%	35%
		8520.39	Other magnetic tape recorders incorporating sound reproducing apparatus (excluding industrial tape duplicators)	35%	35%

NOTE:- A transposition error is rectified by transferring the exemption from ad valorem customs and excise duties on industrial tape duplicators from item 124.45 to item 124.50. The amendment has retrospective effect to 1 January 1988.

Part 4 of Schedule No. 1 to the Act

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
167.00			By the substitution for surcharge code 03.00 to tariff heading No. 39.00 of the following:	
		"03.00	Goods of headings and subheadings Nos. 39.17, 39.18, 39.19, 39.20, 39.21, 39.22, 39.23, 39.25, 3926.10, 3926.20, 3926.30 and 3926.90	7.5%"

NOTE:- The amendment is consequential to the amendment of Part 1 of Schedule No. 1.

MADE this 22nd day of February, 1991.

F.G. MOGAE,
*Minister of Finance and Development
Planning.*