

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1992
(Published on 24th April, 1992)

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 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
15.12			By the substitution for sub-heading No. 1512.11 of the following:		
	"1512.11	9	Crude oil	kg	59u/kg"
NOTE:	The effect of this amendment is that the rate of duty on crude sunflower-seed or safflower oil is reduced from 65u/kg to 59u/kg.				
16.01			By the substitution for sub-heading No. 1601.00.90 of the following:		
	".90	9	Other	kg	50% or 500u/kg"
16.02			By the substitution for sub-heading No. 1602.50.90 of the following:		
	".90	5	Other	kg	50% or 500u/kg
NOTES:	1.	The rate of duty on meat of subheadings Nos. 1601.00.90 is amended from 50% to 50% or 500u/kg.			
	2.	Meat of subheadings Nos. 1601.00.90 and 1602.50.90 which complies with the conditions of rebate item 460.22 may be entered under rebate of duty under that rebate item and for this purpose the Ministry of Commerce and Industry has certified that the amendment of the rate of duty is as a result of an application for tariff protection not previously published in the <u>Government Gazette</u> for general information.			
40.11			By the substitution for sub-heading No. 4011.91.50 of the following:		
	".50	3	Of a mass of 140 kg or more but less than 1 200 kg	kg	10% or 830u/kg less 90%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
NOTE: The rate of duty on new pneumatic tyres, of rubber, with a "herring-bone" or similar thread, of a mass of 140 kg or more but less than 1 200 kg, is increased from free to 10% or 830u/kg less 90%.					
41.06			By the substitution for sub-heading No. 4106.20.40 of the following:		
	".40	5	Suede leather	m ²	free"
41.09			By the substitution for sub-headings Nos. 4109.00.10 and 4109.00.20 of the following:		
	"4109.00.15	6	Patent leather and patent laminated leather	m ²	free"
NOTE: The effect of this amendment is that —					
	(a)		the rate of duty on suede leather is reduced from 15% to free; and		
	(b)		the rate of duty on certain patent leather and patent laminated leather is reduced from 10% to free.		
53.10			By the insertion after sub-heading No. 5310.10.10 of the following:		
	".30	6	Other, of a width of 2,5 m or more	m ²	free"
NOTE: Specific provision is made for unbleached woven fabrics of jute of a width of 2,5 m or more at a rate of duty of free.					
84.33			By the substitution for sub-heading No. 8433.11.10 of the following:		
	".10	0	Having a cutting width not exceeding 470 mm	no.	25%"
NOTE: The cutting width of mowers for lawns, parks or sportgrounds, powered, with the cutting device rotating in a horizontal plane and which are subject to a rate of duty of 25%, is increased from 460 mm to 470 mm.					

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
303.00 and 303.01				By the substitution for rebate items 303.00 and 303.01 of the following:	
"303.00				ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
1519.20	01.06	62		Acid oils obtained from re- fining, for the manufacture of industrial monocarboxylic fatty acids	Full duty
	27.10	01.04	47	Petroleum oils and oils obtained from bituminous minerals (excluding crude oil); preparations not elsewhere specified or included, con- taining by mass 70 per cent or more of petroleum oils or of oils obtained from bitu- minous minerals, these oils being the basic constituents of the preparations	Full duty"
NOTES:	1.	In restating rebate item 303.01 certain rebate provisions which have fallen into disuse are deleted and the wording of the remaining provisions have been aligned with the wording of the relevant provisions in Schedule No. 1.			
	2.	Provision is made for a full rebate of duty on palm stearine, for the manufacture of stearic acid.			

MADE this 3rd day of April, 1992.

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