

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

AMENDMENT OF SCHEDULES (NO. 29) NOTICE, 1992
(Published on 31st July, 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
09.02			By the substitution for sub- heading No. 0902.10.90 of the following:		
	“.90	4	Other	kg	free”
			By the deletion of sub- heading No. 0902.20.10.		
			By the substitution for sub- heading No. 0902.30.90 of the following:		
	“.90	3	Other	kg	free”
			By the deletion of sub- heading No. 0902.40.10.		
NOTE:	The rates of duty on tea in immediate packings of a content not exceeding 4,5 kg (excluding flavoured tea) are reduced from 1,8 u/kg to free.				
52.01			By the substitution for sub- heading No. 5201.00.20 of the following:		
	“.20	3	Ginned but not further processed	kg	160u/kg”
NOTE:	The rate of duty on cotton, not carded or combed, ginned but not further processed, is increased from free to 160u/kg.				

Part 2A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
106.00		By the substitution for tariff item 106.00 of the following:		
"106.00		PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
106.10	29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
.10		Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens (excluding chlorodifluoromethane)	100u/kg	100u/kg
106.20	38.23	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10		Mixtures containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	100u/kg	100u/kg
.20		Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	100u/kg	100u/kg
.30		Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	100u/kg	100u/kg"
NOTE:	The rate of specific excise and customs duty on certain chemical products and preparations of the chemical or allied industries is increased from 10u/kg to 100u/kg.			

Part 4 of Schedule No. 1 to the Act

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
180.00			By the substitution for tariff heading No. 94.00 of the following:	
	"94.00		Furniture; bedding, mattresses, mattress supports, cushions and	

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; pre-fabricated buildings:	
		01.00	Goods of headings and subheadings Nos. 9401.40, 9401.50, 9401.7, 9401.80, 9403.20, 9403.40, 9403.50, 9403.60, 9403.70, 9403.80, 9403.90.20, 9403.90.30, 9403.90.40, 9403.90.50, 9403.90.60, 9404.10, 9404.2, 9404.30, 9404.90.90 and 94.05 (excluding subheadings Nos. 9405.10, 9405.40.10, 9405.40.40, 9405.91.10, 9405.99.30, 9405.99.35, 9405.99.40, 9405.99.55 and 9405.99.60)	15%
		02.00	Goods of headings and subheadings Nos. 9401.20, 9401.30, 9401.90, 9402.10.20, 9402.10.40, 9401.90.15, 9402.90.20, 9402.90.30, 9402.90.90, 9403.10, 9403.30, 9403.90.10, 9403.90.90, 9404.90.10, 9405.10, 9405.40.10, 9405.91.10, 9405.99.30, 9405.99.40, 9405.99.55, 9405.99.60 and 94.06	5%"

NOTE: The effect of this amendment is that the rate of surcharge on goods of subheadings Nos. 9405.99.40, 9405.99.55 and 9405.99.60 is reduced from 15% to 5%.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.01				By the deletion of tariff heading No. 29.03.	
306.09				By the deletion of tariff heading No. 29.03.	
307.05				By the deletion of tariff heading 39.07.	
307.08				By the deletion of tariff heading 27.07.	
313.07				By the deletion of tariff headings Nos. 39.06 and 39.07.	
316.01				By the deletion of tariff heading No. 39.07.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.11				By the deletion of tariff heading No. 39.07.	
NOTE: Certain rebate provisions which have fallen into disuse, are withdrawn.					
Schedule No. 4 to the Act					
460.11				By the insertion after tariff heading No. 51.13 of the following:	
	"52.01	01.04	40	Cotton, not carded or combed, ginned but not further proce- ssed, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Agri- culture may allow by specific permit	Full duty"
NOTE: Provision is made for a rebate of the full duty on cotton, not carded or combed, ginned but not further processed, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Agriculture may allow by specific permit.					

MADE this 10th day of June, 1992.

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