

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

**AMENDMENT OF SCHEDULES (NO. 37) NOTICE, 1994**  
(Published on 18th November, 1994)

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 No. 1 to the Act**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
02.01 and 02.02			By the substitution for headings Nos. 02.01 and 02.02 of the following:		
"02.01			Meat of bovine animals, fresh or chilled:		
	0201.10	2	Carcasses and half- carcasses	kg	100u/kg
	0201.20	7	Other cuts with bone in	kg	230u/kg
	0201.30		Boneless:		
	.10	9	Forequarter cuts	kg	350u/kg
	.15	4	Hind quarter cuts	kg	430u/kg
	.90	7	Other	kg	500u/kg
02.02			Meat of bovine animals, frozen:		
	0202.10	6	Carcasses and half- carcasses	kg	100u/kg
	0202.20	0	Other cuts with bone in	kg	230u/kg
	0202.30		Boneless:		
	.10	2	Forequarter cuts	kg	350u/kg
	.15	3	Hind quarter cuts	kg	430u/kg
	.90	0	Other	kg	500u/kg"
02.03			By the substitution for subheading No. 0203.19.10 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	“.10	4	Rib	kg	free”
			By the substitution for subheading No. 0203.29.10 of the following:		
	“.10	9	Rib	kg	free”
02.04			By the substitution for heading No. 02.04 of the following:		
“02.04			Meat of sheep or goats, fresh, chilled or frozen:		
	0204.10	3	Carcasses and half- carcasses of lamb, fresh or chilled:	kg	370u/kg
	0204.2		Other meat of sheep, fresh or chilled:		
	0204.21	4	Carcasses and half- carcasses	kg	150u/kg
	0204.22	0	Other cuts with bone in	kg	400u/kg
	0204.23	7	Boneless	kg	280u/kg
	0204.30	2	Carcasses and half- carcasses of lamb, frozen	kg	370u/kg
	0204.4		Other meat of sheep, frozen:		
	0204.41	3	Carcasses and half- carcasses	kg	150u/kg
	0204.42	2	Other cuts with bone in	kg	400u/kg
	0204.43	6	Boneless	kg	280u/kg
	0204.50	1	Meat of goats	kg	100u/kg”
02.06			By the substitution for heading No. 02.06 of the following:		
“02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh chilled or frozen:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0206.10		Of bovine animals, fresh or chilled:		
	.10	8	Liver	kg	100u/kg
	.20	5	Tails	kg	100u/kg
	.30	6	Other	kg	10%
	0206.2		Of bovine animals, frozen:		
	0206.21	1	Tongues	kg	10%
	0206.22	8	Livers	kg	100u/kg
	0206.29		Other:		
	.10	9	Tails	kg	100u/kg
	.90	8	Other	kg	10%
	0206.30	2	Of swine, fresh or chilled	kg	10%
	0206.4		Of swine, frozen:		
	0206.41	0	Livers	kg	100u/kg
	0206.49	1	Other	kg	10%
	0206.80	2	Other, fresh or chilled	kg	10%
	0206.90	7	Other, frozen	kg	10%"
15.01			By the substitution for heading No. 15.01 of the following:		
"15.01	1501.00	1	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted	kg	free"
16.01			By the substitution for subheadings Nos. 1601.00.80 and 1601.00.90 of the following:		
	".90	9	Other	kg	50%
			By the substitution for subheading No. 1602.3 of the following:		
	"1602.3		Of poultry of heading No. 01.05:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	1602.31		Of turkeys:		
	.10	4	Pastes	kg	20%
	.20	1	Hamogenized composite food pre- parations	kg	free
	.50	3	Seasoned or marinated	kg	20%
	.90	2	Other	kg	3u/kg
	1602.39		Other:		
	.10	5	Pastes	kg	20%
	.20	2	Hamogenized composite food pre- parations	kg	free
	.50	4	Seasoned or marinated	kg	8u/kg
	.90	3	Other	kg	3u/kg"
			By the substitution for subheading No. 1602.41 of the following:		
	"1602.41	1	Hams and cuts thereof	kg	50%"
			By the substitution for subheading No. 1602.49 of the following:		
	"1602.49		Other, including mixtures:		
	.30	4	Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more	kg	free
	.50	9	Seasoned or marinated	kg	50% or 500u/kg
	.90	8	Other	kg	50%"
			By the insertion after subheading No. 1602.90.20 of the following:		
	".50	4	Seasoned or marinated	kg	50% or 500u/kg"

**Schedule No. 3 to the Act**

<b>REBATE ITEM</b>	<b>TARIFF HEADING</b>	<b>REBATE CODE</b>	<b>C. D.</b>	<b>DESCRIPTION</b>	<b>EXTENT OF REBATE</b>
304.01				By the insertion after tariff heading No. 0202.30 of the following:	
	02.03	01.04	48	Meat of swine (excluding cuts), frozen, proved to the satisfaction of the Director that is mechanically deboned meat of swine, for the manufacture of cooked or smoked sausages and similar products and of prepared or preserved meat in airtight metal containers	Full duty
	02.04	01.04	44	Meat of sheep or goats, frozen, boneless in the quantities and at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, on recommendation of the Board on Tariffs and Trade, may allow by special permit	Full duty less 56u/kg"

MADE this 15th day of August, 1994

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