

**CUSTOMS AND EXCISE DUTY ACT**

(Cap. 50:01)

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF  
SCHEDULE (NO. 4)) NOTICE, 2006**

*(Published on 7th April, 2006)*

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 No. 2 to the Act**

**By the deletion of code 04.06 to tariff heading 7615.19 of the following:**

ITEM	TARIFF HEADING	CODE	C D	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINATING IN	RATE OF DUTY
215.05	7615.19	04.06	60	Hollowware for table or kitchen used (excluding buckets), of aluminium		People's Republic of China or Hong Kong	1 584 c/kg

**By the insertion of code 05.06 and 06.06 to tariff heading 7615.19 to item 215.05 of the following:**

215.05	7615.19	05.06	65	Hollowware for table or kitchen use (excluding cookers with an airtight sealing mechanism and valve for releasing steam, commonly known as pressure cookers and excluding buckets), of aluminium		China	1 584 c/kg
215.05	7615.19	06.06	63	Hollowware for table or kitchen use (excluding buckets), of aluminium		Hong Kong	1 584 c/kg

**Schedule No. 3 to the Act**

**By the deletion of the following rebate items:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
<b>311.03</b>				<b>INDUSTRIAL: TEXTILE WEAVING</b>	
311.03	51.07	01.00	42	Yarn of combed sheeps or lambs wool (worsted yarn), for weaving fabrics suitable for use as interlinings	Full duty less 12%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
311.03	54.02	01.40	40	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), not put up for retail sale, for weaving fabrics (excluding those suitable for use as interlinings)	Full duty less 12%
311.03	54.02	03.00	40	Yarn of polyamide filaments, not exceeding 1 100 dtex, with a tenacity of 5,3 cN/dtex or more, heatset having a free shrinkage in hot air at 180 °C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	Full duty less 12%
311.03	54.02	07.00	49	Yarn of polyester filaments, of 50 dtex or more but less than 120 dtex (excluding textured yarn and prepared sewing yarn), with a twist of 400 turns or more per meter and a value for duty purposes per kg of 475c or more, for weaving fabrics with a mass per m <sup>2</sup> of less than 142g)	Full duty less 12%
311.03	54.03	01.00	48	Yarn of man-made filaments (excluding yarn of polyamide or polyester fibres) for weaving fabrics (excluding those suitable for use as interlinings)	Full duty less 12%
311.03	55.09	01.00	43	Yarn of synthetic staple fibres (excluding fibres), for weaving industrial filter cloth	Full duty less 12%
311.03	55.09	02.00	44	Slub yarn of synthetic staple fibres with a linear density) of 600 dtex or finer	Full duty less 12%
311.03	55.10	01.00	47	Yarn of cellulosic staple and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty less 12%
311.03	55.10	02.00	41	Slub yarn of man-made fibres with a linear density of 60 dtex or finer	Full duty less 12%
311.04	54.02	02.00	48	Yarn of polyester filaments, of less than 25 dtex, not dyed	Full duty less 12%
311.04	54.02	05.00	41	Yarn of polyamide filaments, of less than 120 dtex, for knitting elastic fabrics of a kind used in foundation garments and swimwear	Full duty less 12%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
311.04	54.04	01.00	46	Monofil of polyamide material, with a tenacity of less than 5,3 c/Ndtex, of 68 dtex or more but less than 834 dtex, for knitting ornamental trimmings	Full duty less 6%
311.04	55.09	01.00	41	Yarn of synthetic staple fibres, for knitting infants clothing	Full duty less 6%
311.07	52.04	01.00	44	Of cotton yarn	Full duty less 12%
311.07	52.05	01.00	40	Of cotton yarn	Full duty less 12%
311.07	52.06	01.00	47	Of cotton yarn	Full duty less 12%
311.07	55.13	01.00	43	Woven fabrics of staple fibres, of a mass per m <sup>2</sup> not exceeding 102 g and of a value duty purposes per kg exceeding 275c	Full duty
311.07	56.05	01.00	45	Metallised yarn	Full duty less 12%
<b>311.09</b>				<b>INDUSTRIAL: FISHING NET</b>	
311.09	54.02	01.00	42	Yarn of man-made filaments (excluding yarn polyamide filaments with a tenacity of less than 5,3 c/Ndtex)	Full duty less 12%
311.09	54.03	01.00	49	Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 c/Ndtex)	Full duty less 12%
311.10	54.02	01.04	43	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex (excluding yarn of nylon or other polyamides and yarn exceeding 1 400 dtex with discontinuous or broke colours), for the manufacture of carpets and mats	Full duty less 12%
311.10	55.09	01.06	68	Multiple (folded) or cable yarn (excluding sewing thread), containing 85 per cent or more by mass of synthetic staple fibres, for the manufacture of carpets and mats	Full duty less 12%
<b>311.11</b>				<b>INDUSTRY: NARROW FABRICS OWEN, CUT OR BRAIDED), AND OWEN LABELS</b>	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
311.11	54.02	06.04	48	Synthetic filament (excluding yarn of nylon or other polyamide and yarn of polyamides) for the manufacture of narrow fabrics	Full duty less 12%
311.11	54.03	01.00	42	Yarn of man-made filaments (excluding yarn of polyamide and polyester fibres), for the manufacture of narrow fabrics	Full duty less 12%
311.12	3824.90	01.06	64	Prepared plasticisers (excluding epoxyester plasticisers, chloro-paraffin plasticisers and phthalic acid ester of mixed aliphatic alcohols), for the manufacture of impregnated or coated textile fabrics	Full duty
311.12	3902.10	01.06	68	Polypropylene in primary forms, for coating woven fabrics of polypropylene	Full duty
311.12	5209.12	01.06	69	Woven fabrics of cotton, unbleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m <sup>2</sup> but not exceeding 250 g/m <sup>2</sup>	Full duty less 20%
311.12	5209.22	01.06	66	Woven fabrics of cotton, bleached, in a 3-thread or 4-thread twill including cross twill weave, of a mass exceeding 200 g/m <sup>2</sup> but not exceeding 250 g/m <sup>2</sup>	Full duty less 20%
311.12	5211.21	01.06	61	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m <sup>2</sup> , bleached, plain weave, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	5212.11	01.06	60	Woven fabrics of cotton, of a mass not exceeding 200 g/m <sup>2</sup> , unbleached, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	5407.42	01.06	65	Woven fabrics containing 85 per cent or more by mass of filaments of nylon or other polyamides, dyed, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
311.12	5407.91	01.06	63	Woven fabrics of synthetic filament yarn, unbleached or bleached, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	54.08	02.04	43	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05 (excluding fabric of cellulosic fibres) of a mass not exceeding 65 g/m <sup>2</sup> woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated fabrics	Full duty
311.12	54.08	03.04	44	Woven fabrics of artificial filaments yarn, including woven fabrics obtained from materials of heading 54.05 (excluding fabrics of cellulosic fibres), of a mass exceeding 65 g/m <sup>2</sup> for the manufacture of impregnated or coated yarn	Full duty less the greater of 25% or 23 c/m <sup>2</sup>
311.12	5515.11	01.06	60	Woven fabrics of polyester staple fibres mixed mainly or solely with viscose rayon staple fibres, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	5516.12	01.06	65	Woven fabrics containing 85 per cent or more by mass of artificial staple fibres, dyed, for the manufacture of impregnated or coated textile fabrics	Full duty less 20%
311.12	59.07	01.04	47	Unprinted textile fabrics covered with textile flock, for the manufacture of printed fabrics of heading 59.07	Full duty less 22%
311.13	54.02	02.00	44	Monofil, or less than 67 dtex, of synthetic fibre materials (excluding prepared sewing yarn), not textured, for the manufacture or prepared packings	Full duty less 12%
311.15	6003.20	01.06	62	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup>	Full duty
311.15	6003.30	01.06	63	Knitted or crocheted fabrics of fabrics fibres	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
311.15	60.04	01.04	43	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup>	Full duty
311.15	60.04	02.04	48	Knitted or crocheted fabrics of synthetic fabrics	Full duty
311.15	6005.2	01.05	53	Knitted or crocheted fabrics of cotton, of a value for duty purposes exceeding 28,7c/m <sup>2</sup>	Full duty
311.15	6005.3	01.05	57	Knitted or crocheted fabrics synthetic fabrics	Full duty
311.18	5208.12	01.06	63	Woven fabrics solely of cotton, unbleached, plain weave, of a mass exceeding 100 g/m <sup>2</sup> but not exceeding 200 g/m <sup>2</sup> , for the manufacture of polishing buffs	Full duty less 22%
311.18	5209.11	01.06	61	Woven fabrics solely of cotton, unbleached, lain weave, of a mass exceeding 200 g/m <sup>2</sup> but not exceeding 250 g/m <sup>2</sup> , for the manufacture of polishing buffs	Full duty less 22%
311.18	54.03	01.00	45	Yarn of cellulosic filaments, textured, exceeding 150 dtex but not exceeding 780 dtex, for the manufacture of tufted bedspreads	Full duty less 12%
311.18	5512.11	01.06	62	Woven fabrics of fabrics staple fibres, containing 85 per cent or more by mass of polyester staple fibres, unbleached, for the manufacture of flags	Full duty less 10%
<b>311.19</b>				<b>INDUSTRY: MENS AND BOYSOUTER GARMENTS</b>	
311.19	55.12	01.00	49	Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m <sup>2</sup> exceeding 100c and of a mass per m <sup>2</sup> of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
311.19	55.13	01.00	45	Woven fabrics of man-made staple fibres, treated with water-repellent preparations, of a mass per m <sup>2</sup> not exceeding 160g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreaks	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
311.19	55.15	02.00	42	Woven fabric of man-made staple fibres, treated with water-repellent preparations, of a mass per m <sup>2</sup> not exceeding 160g, for use as outer cloth in the manufacture of raincoats and jackets commonly known as windbreakers	Full duty
311.20	55.16	01.00	46	Woven fabric of man-made staple fibres, treated with water-repellent preparations of a mass per m <sup>2</sup> not exceeding 160g, for the manufacture of raincoats (including reversible raincoats)	Full duty
311.21	54.07	01.00	46	Fabrics of synthetic filament yarn, in a leno weave	full duty
311.25	40.08	01.00	42	Pates and sheets, of unhardened vulcanised rubber, baked with textile fabric, for the manufacture of foundation garments	Full duty
311.27	5211.31	01.06	66	Woven fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass exceeding 200 g/m <sup>2</sup> dyed, in a plain weave, for the manufacture of tents	Full duty less 20%
311.27	54.07	01.00	47	Woven fabrics of polyamide filament yarn, for the manufacture of tents	Full duty less 20%
311.27	58.06	01.00	45	Narrow woven fabrics of man-made filament yarn, for the manufacture of sails for sailing vessels	Full duty
<b>311.28</b>				<b>INDUSTRY: PROTECTIVE GLOVES</b>	
311.28	40.08	01.04	47	Neoprene rubber (closed cell), in plates or sheets, backed with knitted textile fabrics, for the manufacture of diving gloves	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
<b>311.30</b>				<b>INDUSTRY: INTERIOR BLINDS</b>	
311.30	59.03	01.00	45	Woven fabrics covered with preparations of cellulose derivatives or of other plastics	Full duty less 15%
311.40	3921.12	01.00	64	Pates, sheets, film, foil and strip, of polymers of vinyl chloride, cellular, of a thickness exceeding 3 mm, for the manufacture of swimwear of subheading 6112.31 and 6112.41	Full duty
311.40	40.16	01.00	41	Pest cups of cellular rubber	Full duty
311.40	42.05	01.00	48	Leather recovered buckles	Full duty
311.40	59.03	01.04	42	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding vinyl chloride polymers), for use as outer cloths in the manufacture of water proof clothing	Full duty less 15%
312.01	38.14	01.00	41	Composite solvents	Full duty

MADE this on the 24th day of March, 2006.

**B. GAOLATHE,**  
*Minister of Finance and  
Development Planning.*