

Statutory Instrument No. 8 of 1973

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970
(22 of 1970)

AMENDMENT OF SCHEDULES (NO. 1) NOTICE, 1973

(Published on the 12th January, 1973)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970 and all other powers thereunto him enabling, the Minister of Finance and Development Planning has amended the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
28.40	By the substitution for subheading No. 28.40.05 of the following: "28.40.10 Triammonium orthophosphate	kg	free"		
	By the insertion after subheading No. 28.40.30 of the following: "28.40.40 Calcium hydrogen orthophosphate (dicalcium phosphate)	kg	20--		
	28.40.50 Tricalcium diorthophosphate	kg	free"		
28.40	By the insertion after subheading No. 28.40.50 of the following: "28.40.60 Sodium tripolyphosphate	kg	15% or 15 500c per 1 000 kg less 85 per cent of the f.o.b. price"		
38.13	By the insertion after subheading No. 38.13.10 of the following: "38.13.20 Arc welding fluxes in granular form	kg	20%"		
28.25	By the substitution for tariff heading No. 28.25 of the following: "28.25 Titanium oxides	kg	15% or 4 000c per 100 kg less 90 per cent of the f.o.b. price"		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		IV General	V M.F.N.	VI Preferential
32.07	By the substitution for subheading No. 32.07.30 of the following: "32.07.30 Titanium white	kg	15% or 4 000c per 100 kg less 90 per cent of the f.o.b. price"	
39.05	By the substitution for subheading No. 39.05.30 of the following: "39.05.30 Chlorinated rubber in granules, flakes or powder	kg	free"	
40.02	By the substitution for subheading No. 40.02.15 of the following: "40.02.15 Polychloroprene latex containing not less than 90 per cent polychloroprene in solid form; vinylpyridene butadiene styrene latex; polyisoprene latex	kg	free"	
66.01	By the substitution for tariff heading No. 66.01 of the following: "66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	no.	30% or 40c each"	
69.11	By the insertion after subheading No. 69.11.10.20 of the following: ".30 Plates	kg	25% or 2 750c per 100 kg"	
69.12	By the insertion after subheading No. 69.12.10.20 of the following: ".30 Plates	kg	25% or 2 750c per 100 kg"	
82.02	By the substitution for subheading No. 82.01.20 of the following: "82.01.20 Grub hoes	no.	30%"	
85.23	By the substitution for subheading No. 85.23.15 of the following: "85.23.15 Motor vehicle wiring harnesses, including sub-assemblies; battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals, for motor vehicles	kg	7 500c per 100 kg	7 500c per 100 kg less 5% (U.K.)"

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
82.09	By the insertion after subheading No. 82.09.30 of the following: "82.09.10 Knives for table use (excluding bread knives, carving knives and the like), whether or not serrated, not plated with precious metal	no.	15% or 1 650c per 100 less 50 per cent of the f.o.b. price and in addition 5%	10% or 1 650c per 100 less 50 per cent of the f.o.b. price (U.K.)"

SCHEDULE NO. 2 TO THE ACT

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.01	By the deletion of tariff heading No. 28.25.		

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
306.06	By the deletion of tariff heading No. 28.40	
306.02	By the insertion after tariff heading No. 28.00 of the following: "28.40 Calcium hydrogen orthophosphate (dicalcium phosphate), for the manufacture of toothpaste	Full duty"
308.01	By the substitution for tariff heading No. 32.07 of the following: "32.07 Dry pigments (excluding titanium white)	Full duty"
316.11	By the substitution for tariff heading No. 32.07 of the following: "32.07 Colouring matter (excluding titanium white) for compounding with rubber	Full duty"
314.03	By the insertion after tariff heading No. 54.03 of the following: "55.05 Slub yarn of cotton with a Linear density of 60 tex or finer	Full duty"
	By the insertion after paragraph (2) of tariff heading No. 56.05 of the following: "(3) Slub yarn of man-made fibre (discontinuous) with a linear density of 60 tex or finer	Full duty"
317.03	By the substitution in paragraph (1) for tariff heading No. 85.23 of the following: "85.23 Electrical wiring harnesses (including sub-assemblies), for motor cars; battery cables and other cable and wire (excluding sparking plug wires), fitted with terminals, for motor cars: Liable to the general duty	Full duty less 7 500c per 100 kg

I	II	III
Item	Tariff Heading and Description	Extent of Rebate
	Liabile to the preferential duty	Full duty less the amount by which 7 500c per 100kg exceeds 5%

SCHEDULE NO. 4 TO THE ACT

I	II	III
Item	Tariff Heading and Description	Extent of Rebate
407.03	By the substitution for tariff heading No. 87.00 of the following: "87.00 Motor vehicles, the <i>bona fide</i> property of tourists	Full duty"
412.07	By the substitution for item 412.07 of the following: "412.07 Goods unconditionally abandoned to the Department by the owner or goods destroyed with the permission of the Director: Provided that the Director may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation: 87.00 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause (I) Goods while still in a customs and excise warehouse or under the control of the Department (excluding goods cleared under Schedule No. 3) (II) Goods cleared under Schedule No. 3	Full duty less the duty paid on entry Full duty Full duty less the duty paid on entry
406.07	By the substitution for item 406.07 of the following: "406.07 Goods (excluding food or drink or tobacco in any form) imported by persons other than those referred to in item 406.02, 406.03, 406.04 or 406.05 on their first entry on appointment by their Governments as office assistants to, or engagement as household personnel by the persons mentioned in the said items and intended for their own use, provided the said goods are imported within 6 months of the date of arrival of the said persons and provided the said persons are citizens of the country to whose mission they are attached and are not normally resident in the Republic	Full duty"

SCHEDULE NO. 5 TO THE ACT

I	II	III
Item	Tariff Item and Description	Extent of Refund
522.01	By the substitution for item 522.01 of the following: "522.01 87.00 Motor vehicles imported by <i>bona fide</i> tourists for their own use and exported within 12 months of the date of importation or within such further period as the Director may in exceptional circumstances decide	Full duty"

I	II	III
Item	Tariff Heading and Description	Extent of Refund
522.05	By the substitution for item 522.05 of the following: 522.05 Goods (excluding yachts and motor vehicles) imported by <i>bona fide</i> tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or within such further period as the Director may in exceptional circumstances decide.	Full duty"
532.00	By the substitution for item 532.00 of the following: 532.00 GOODS ABANDONED TO THE DEPARTMENT Goods which have been entered for home consumption and are unconditionally abandoned to the Department by the owner or goods destroyed with the permission of the Director; Provided that the Director may decline to accept abandonment or grant permission for destruction; Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Director may prescribe by regulation:	
	87.90 Motor vehicles imported by <i>bona fide</i> tourists, damaged by accident or unavoidable cause	Full duty
	(I) Goods while still under the control of the Department (excluding goods cleared under Schedule No. 3)	Full duty
	(II) Goods cleared under Schedule No. 3	Full duty"

SCHEDULE No. 6 TO THE ACT

I	II	III	IV
Item	Tariff Item and Description	Extent of Rebate	Extent of Refund
608.02	By the substitution for item No. 608.02 of the following: 608.02 Excisable goods and spirituous beverages unconditionally abandoned to the Department by the owner or destroyed with the permission of the Director; Provided that the Director may decline to accept abandonment or grant permission for destruction; Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Director may prescribe by regulation:		
.10	117.05 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause	Full duty less the duty paid on entry	
.20	Excisable goods and spirituous beverages while still in a customs and excise warehouse or under the control of the Department (excluding goods cleared under rebate of duty)	Full duty	Full duty
.30	Other excisable goods and spirituous beverages cleared under any item of this Schedule and which are still under the control of the Department	Full duty less the duty paid on entry	Full duty"

SCHEDULE No. 7 TO THE ACT

I	II	III Extent of Rebate	IV Extent of Refund
Item	Sales Duty Item, Tariff Heading and Description		
703.03	By the substitution for item 703.03 of the following: "703.03 Sales duty goods imported by tourists, provided such goods are exported within 12 months of the date of importation or within such further period as the Director may in exceptional circumstances decide"	Full duty	Full duty"
707.01	By the substitution for item 707.01 of the following: "707.01 Sales duty goods unconditionally abandoned to the Department by the owner or destroyed with the permission of the Director: Provided that the Director may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation: 147.00/87.00 Motor vehicles cleared under any item of this Schedule, damaged by accident or unavoidable cause: (1) The property of <i>bona fide</i> tourists (2) Other I: Sales duty goods while still in a customs and excise warehouse or under the control of the Department (including goods cleared under rebate of duty; (II) Other sales duty goods cleared under any item of this Schedule and which are still under the control of the Department	Full duty Full duty Full duty	Full duty Full duty Full duty
		Full duty less the duty paid on entry	Full duty"

MADE this 5th day of January, 1973.

H.C.L. HERMANS,
Permanent Secretary,
Ministry of Finance and Development Planning.