

Statutory Instrument No. 72 of 1973

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

**AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1973**

(Published on the 7th September, 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. I TO THE ACT

I Tariff Heading	II Statistical Unit	III Rate of Duty			
		IV General	V M.F.N.	VI Preferential	
50.09	By the substitution for the heading of subheading No. 50.09.15 of the following: "Fabrics of synthetic fibres containing combed wool or other combed animal hair, of a mass per m <sup>2</sup> of 142 g or more and of a value for duty purposes per m <sup>2</sup> exceeding 35c (excluding fabrics containing stretch or bulked yarns):"				
	By the substitution for the heading of subheading No. 50.09.20 of the following: "Fabrics of synthetic fibres not containing combed wool or other combed animal hair and fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a mass per m <sup>2</sup> of 142 g or more and of a value for duty purposes per m <sup>2</sup> exceeding 35c (excluding fabrics containing stretch or bulked yarns):"				
	By the substitution for the heading of subheading No. 50.09.40 of the following: "Fabrics in which wool or hair predominates by mass (excluding fabrics containing stretch or bulked yarns):"				
	By the insertion after subheading No. 50.09.40 of the following: "50.09.47 Fabrics containing stretch or bulked yarns: .10 Containing 50 per cent or more cotton and of a f.o.b. price per m <sup>2</sup> not exceeding 28,7c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition the greater of 1,75c per m <sup>2</sup> less 5% or 5%	250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)	

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
.20 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per m <sup>2</sup> not exceeding 35c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition 3,5c per m <sup>2</sup> less 10%		250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)	
.90 Other	m <sup>2</sup>	35% or 250c per kg or 25c per m <sup>2</sup>			
50.10	<p>By the substitution for the heading of subheading No. 50.10.15 of the following:</p> <p>"Fabrics of synthetic fibres containing combed wool or other combed animal hair, of a mass per m<sup>2</sup> of 142 g or more and of a value for duty purposes per m<sup>2</sup> exceeding 35c (excluding fabrics containing stretch or bulked yarns):"</p> <p>By the substitution for the heading of subheading No. 50.10.20 of the following:</p> <p>"Fabrics of synthetic fibres not containing combed wool or other combed animal hair and fabrics of cellulosic fibres containing 30 per cent or more combed wool or other combed animal hair or synthetic fibres or mixtures thereof, of a mass per m<sup>2</sup> of 142 g or more and of a value for duty purposes per m<sup>2</sup> exceeding 35c (excluding fabrics containing stretch or bulked yarns):"</p> <p>By the substitution for the heading of subheading No. 50.10.40 of the following:</p> <p>"Fabrics in which wool or hair predominates by mass (excluding fabrics containing stretch or bulked yarns):"</p> <p>By the insertion after subheading No. 50.10.40 of the following:</p> <p>"50.10.47 Fabrics containing stretch or bulked yarns:</p>				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m <sup>2</sup> not exceeding 28,7c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition the greater of 1,75c per m <sup>2</sup> less 5% or 5%		250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)	

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
.20 Containing more than 50 per cent of cellulosic fibres and of a value for duty purposes per m <sup>2</sup> not exceeding 35c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition 3,5c per m <sup>2</sup> less 10%		250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)
.90 Other	m <sup>2</sup>	35% or 250c per kg or 25c per m <sup>2</sup> **		
51.01 By the substitution for subheading No. 51.01.10 of the following:				
*51.01.02 Stretch or bulked yarn of polyester fibres:				
.10 Undyed	kg	20% or 220c per kg less 80 per cent of the f.o.b. price		
.20 Dyed	kg	20% or 300c per kg less 80 per cent of the f.o.b. price		
51.01.04 Stretch or bulked yarn of polyamide fibres, not exceeding 34 dtex:				
.10 Undyed	kg	20% or 550c per kg less 80 per cent of the f.o.b. price		
.20 Dyed	kg	20% or 625c per kg less 80 per cent of the f.o.b. price		
51.01.06 Stretch or bulked yarn of polyamide fibres, exceeding 34 dtex but not exceeding 44 dtex:				
.10 Undyed	kg	20% or 295c per kg less 80 per cent of the f.o.b. price		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
.20 Dyed	kg	20% or 360c per kg less 80 per cent of the f.o.b. price		
51.01.08 Stretch or bulked yarn of polyamide fibres, exceeding 44 dtex:				
.10 Undyed	kg	20% or 255c per kg less 80 per cent of the f.o.b. price		
.20 Dyed	kg	20% or 335c per kg less 80 per cent of the f.o.b. price		
51.01.12 Stretch or bulked yarn of other synthetic fibres	kg	10%	5% <sup>2)</sup>	
By the substitution for subheadings Nos. 51.01.50 and 51.01.90 of the following:				
51.01.40 Yarn of polyester fibres, not elsewhere specified in this heading, with a tenacity of less than 5,3 cN/dtex:				
.10 Of less than 66 dtex	kg	free		
.20 Of 66 dtex or more, being slub yarns or yarns containing filaments of different colours	kg	15% or 200c per kg less 80 per cent of the f.o.b. price		
.30 Of 150 dtex or more and with a circular cross-section	kg	15% or 110c per kg less 80 per cent of the f.o.b. price		
.90 Other	kg	15% or 160c per kg less 80 per cent of the f.o.b. price		
51.01.60 Monofil of polyamide fibres, with a tenacity of less than 5,3 cN/dtex:				
.10 Of less than 22 dtex	kg	15% or 270c per kg less 80 per cent of the f.o.b. price		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
.20 Of 22 dtex or more but less than 34 dtex	kg	15% or 225c per kg less 80 per cent of the f.o.b. price		
.30 Of 34 dtex or more but less than 66 dtex	kg	15% or 205c per kg less 80 per cent of the f.o.b. price		
.40 Of 66 dtex or more	kg	10%	5%	
51.01.70 Yarn of polyamide fibres, not else- where specified in this heading, with a tenacity of less than 5,3 cN/dtex:				
.10 Of less than 22 dtex	kg	15% or 270c per kg less 80 per cent of the f.o.b. price		
.20 Of 22 dtex or more but less than 34 dtex:	kg	15% or 225c per kg less 80 per cent of the f.o.b. price		
.30 Of 34 dtex or more but less than 44 dtex	kg	15% or 185c per kg less 80 per cent of the f.o.b. price		
.40 Of 44 dtex or more but less than 76 dtex, of twisted fibres, single, multiple or cabled	kg	15% or 225c per kg less 80 per cent of the f.o.b. price		
.50 Of 44 dtex or more but less than 76 dtex, not twisted (including tow)	kg	15% or 160c per kg less 80 per cent of the f.o.b. price		
.60 Of 76 dtex or more, of trilobal fibres	kg	15% or 155c per kg less 80 per cent of the f.o.b. price		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
.70 Of 76 dtex or more, of non-trilobal fibres	kg	15% or 135c per kg less 80 per cent of the f.o.b. price		
51.01.90 Other yarns:				
.10 Of polyester fibres	kg	10%	5%	
.20 Of polyamide fibres	kg	15%		
.30 Of other synthetic fibres	kg	10%	5%	
.40 Of cellulosic fibres	kg	free		
.90 Of other fibres	kg	10%	5%	
51.02 By the substitution for subheading No. 51.02.10.10 of the following:				
..10 Of 68 dtex or more but less than 834 dtex	kg	15% or 260c per kg less 80 per cent of the f.o.b. price"		
51.04 By the substitution for the heading of subheading No. 51.04.30 of the following:				
"Crepe fabrics and seersucker fabrics (excluding fabrics containing stretch or bulked yarns), unprinted:"				
By the insertion after subheading No. 51.04.45 of the following:				
"51.04.47 Fabrics containing stretch or bulked yarns:				
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m <sup>2</sup> not exceeding 35c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition 3,5c per m <sup>2</sup> less 10%		250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)
.90 Other	m <sup>2</sup>	35% or 250c per kg or 25c per m <sup>2</sup> "		
53.11 By the substitution for subheading No. 53.11.50 of the following:				
"53.11.20 Fabrics woven from stretch or bulked yarns (excluding fabrics woven from worsted yarns containing more than 50 per cent wool or hair or mixtures thereof and of a f.o.b. price per m <sup>2</sup> exceeding 149,5c)	m <sup>2</sup>	35% or 250c per kg or 25c per m <sup>2</sup>		

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
53.11.50 Fabrics woven from woollen yarns, containing 40 per cent or more cotton and of a mass per m <sup>2</sup> not exceeding 144 g (excluding fabrics containing stretch or bulked yarns)	m <sup>2</sup>	25%	5% <sup>1)</sup>	
By the substitution for subheading No. 53.11.80 of the following:				
"53.11.80 Fabrics raised on one or on both sides, of a mass per m <sup>2</sup> exceeding 340 g, commonly known as blanketing (excluding fabrics containing stretch or bulked yarns)	m <sup>2</sup>	25% or 22c per kg <sup>1)</sup>		
55.09 By the substitution for the heading of subheading No. 55.09.30 of the following:				
"Crepe fabrics and seersucker fabrics (excluding fabrics containing stretch or bulked yarns), unprinted:"				
By the insertion after subheading No. 55.09.40 of the following:				
"55.09.47 Fabrics containing stretch or bulked yarns:				
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m <sup>2</sup> not exceeding 28,7c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition the greater of 1,75c per m <sup>2</sup> less 5% or 5%		250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)
.90 Other	m <sup>2</sup>	35% or 250c per kg or 25c per m <sup>2</sup> <sup>1)</sup>		
56.07 By the substitution for the heading of subheading No. 56.07.30 of the following:				
"Crepe fabrics and seersucker fabrics excluding (fabrics containing stretch or bulked yarns), unprinted:"				
By the substitution for the heading of subheading No. 56.07.37 of the following:				
"Fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a mass per m <sup>2</sup> of 142 g or more and of a value for duty purposes per m <sup>2</sup> exceeding 35c (excluding fabrics containing stretch or bulked yarns):"				
By the insertion after subheading No. 56.07.45 of the following:				
"56.07.47 Fabrics containing stretch or bulked yarns:				

I Tariff Heading	II Statistical Unit	III Rate of Duty		
		General	IV M.F.N.	V Preferential
.10 Containing more than 50 per cent cellulosic fibres and of a value for duty purposes per m <sup>2</sup> not exceeding 35c	m <sup>2</sup>	250c per kg with a minimum of 25c per m <sup>2</sup> and in addition 3,5c per m <sup>2</sup> less 10%		250c per kg with a minimum of 25c per m <sup>2</sup> (U.K.)
90 Other	m <sup>2</sup>	35% or 250c per kg or 25c per m <sup>2</sup>		
60.01	By the substitution for tariff heading No. 60.01 of the following:			
60.01	KNITTED OR CROCHETED FABRIC, NOT ELASTIC NOR RUBBERISED:			
60.01.10	Of cotton (excluding pyjama girdling and open-work fabrics similar to lace or net fabrics):			
.10 Containing 50 per cent or more cotton and of a f.o.b. price per m <sup>2</sup> not exceeding 17,5c	m <sup>2</sup>	27,5% plus 3,6c per m <sup>2</sup>	12,5% plus 1,75c per m <sup>2</sup>	17,5% (U.K.)
.20 Containing 50 per cent or more cotton and of a f.o.b. price per m <sup>2</sup> exceeding 17,5c but not exceeding 28,7c	m <sup>2</sup>	27,5% plus 3,6c per m <sup>2</sup>	50% less 5c per m <sup>2</sup>	45% less 5c per m <sup>2</sup> (U.K.)
.90 Other	m <sup>2</sup>	35%		
60.01.20	Of combed wool or other combed animal hair			
60.01.30	Of carded wool or other carded animal hair			
60.01.40	Of cellulosic fibres (excluding open-work fabrics similar to lace or net fabrics):			
.10 With a mass per m <sup>2</sup> not exceeding 40 g	m <sup>2</sup>	35% or 400c per kg		
.90 Other	m <sup>2</sup>	35% or 200c per kg		
60.01.50	Of polyamide and polyester fibres (excluding open-work fabrics similar to lace or net fabrics):			
.10 Of stretch or bulked yarns	m <sup>2</sup>	35% or 400c per kg		
.20 Other, with a mass per m <sup>2</sup> not exceeding 40 g	m <sup>2</sup>	35% or 400c per kg		

I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Preferential
.90 Other	m <sup>2</sup>	35% or 200c per kg		
60.01.60 Of other synthetic fibres (excluding open-work fabrics similar to lace or net fabrics):				
.10 Of stretch or bulked yarns	m <sup>2</sup>	35% or 400c per kg		
.30 Other, with a mass per m <sup>2</sup> not exceeding 40 g	m <sup>2</sup>	35% or 400c per kg		
.90 Other	m <sup>2</sup>	35% or 200c per kg		
60.01.70 Pyjama girdling of cotton	m <sup>2</sup>	35%		
60.01.80 Open-work fabrics similar to lace or net fabrics	m <sup>2</sup>	25%		20% (U.K.)
60.01.90 Other	m <sup>2</sup>	35% <sup>1)</sup>		

MADE this 27th day of August, 1973.

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

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