

Statutory Instrument No. 114 of 1974

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

AMENDMENT OF SCHEDULES (NO. 23) NOTICE, 1974

(Published on the 16th August, 1974)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby amends, with effect from 15th August, 1974, Part 3 of Schedule No. 1 to the Act to the extent set out in the Schedule hereto.

SCHEDULE

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	By the substitution for paragraph (1) of tariff heading No. 39.00 of the following:	
	“(1) Drinking-straws of artificial resins or plastic materials	5%”
	By the substitution for paragraph (1) of tariff heading No. 39.07 of the following:	
	“(1) Table and kitchen utensils (excluding disposable cups and similar containers for vending food or beverages); household, sanitary and toilet articles (excluding building fixtures or fittings); insulated containers for food or beverages; ashtrays; plugs for baths, sinks, washbasins and the like; coat hangers; household refuse bins	5%”
	By the substitution for paragraph (8) of tariff heading No. 39.07 of the following:	
	“(8) Pneumatic mattresses, pillows, cushions and the like; table cloths, tray cloths, doilies and similar household articles (excluding floor coverings); bags of sheet or film (excluding those for commercial or industrial packaging and medical equipment)	5%”
	By the substitution for tariff headings Nos. 40.14 and 40.15 of the following:	
	“40.14 Articles of unhardened vulcanized rubber, the following:	
	(1) Plugs for baths, sinks, washbasins and the like; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches	5%”
	(2) Stationery and other articles suitable for office use; tobacco pouches	15%”
	40.16 Articles of hardened rubber (ebonite and vulcanite), the following:	
	(1) Articles suitable for domestic use (excluding building fixtures and floor coverings)	5%”
	(2) Articles suitable for personal or office use: fancy goods, statuettes and articles for interior decoration	15%”
139.00	By the substitution for tariff headings Nos. 44.24 and 44.27 of the following:	
	“44.24 Household utensils of wood	5%”
	44.27 (1) Bathroom wall cabinets and other articles of furniture, of wood, not falling within item 150.00; trays and fruit bowls	5%”

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	(2) Caskets, cigarette boxes, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person	15% ⁰⁰
140.00	By the substitution for paragraphs (2) and (3) of tariff heading No. 48.21 of the following: “(2) Paper lace, shelf-edging, table cloths, table mats, doilies, serviettes, handkerchiefs, hand towels and the like (3) Trays, dishes, plates, cups (excluding cups and similar containers for vending food or beverages), drip mats, cake shapes, pie-dishes, collars, cake mounts and dummies; drinking-straws	5% ⁰⁰ 5% ⁰⁰
143.00	By the substitution for tariff headings Nos. 69.11 and 69.12 of the following: “69.11 Tableware and other articles of a kind commonly used for domestic purposes or toilet purposes (excluding building fixtures), of porcelain or china or of other kinds of glazed pottery 69.12 By the substitution for tariff heading No. 70.13 of the following: “70.13 Glassware not elsewhere specified or included in this item: (1) Glassware of a kind commonly used for table, kitchen or toilet purposes (2) Glassware of a kind commonly used for office purposes, for indoor decoration or for similar uses	5% ⁰⁰ 5% ⁰⁰ 10% ⁰⁰
145.00	By the substitution for tariff heading No. 73.34 of the following: “73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hair pins and curling grips, of iron or steel By the substitution for paragraph (2) of tariff heading No. 73.36 and tariff headings Nos. 73.38, 74.18, 75.06, 76.15 and 80.06 of the following: “(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment 73.38. Articles of a kind commonly used for domestic purposes and 74.18, sanitary ware for indoor use, of iron or steel, copper, nickel, 75.06, aluminium or tin (excluding parts thereof, building fixtures, 76.15 communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship) 80.06 By the substitution for paragraph (2) of tariff heading No. 74.17 and tariff headings Nos. 82.04, 82.06, 82.11, 82.12 and 82.13 of the following: “(2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment 82.04 Kitchen hand tools 82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a mass not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	3% ⁰⁰ 5% ⁰⁰ 5% ⁰⁰ 5% ⁰⁰ 5% ⁰⁰

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	82.11 Razors and razor blades (excluding parts of razors and razor blade blanks)	5%
	82.12 Scissors, including tailors' shears (excluding blades thereof)	5%
	82.13 (1) Paper knives, manicure and chiropody sets and appliances (including nail files)	10%
	(2) Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers) (excluding pruning, gardening and other secateurs, identifiable for use solely or principally for agricultural purposes)	5%
146.00	By the substitution for paragraph (1) of tariff heading No. 84.17 of the following:	
	(1) Instantaneous or storage water heaters, non-electrical (excluding solar heaters and heaters of a kind designed for industrial use)	5%
	By the substitution for tariff headings Nos. 84.18 and 84.19 of the following:	
	84.18 Laundry centrifuge driers and centrifuge washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	5%
	84.19 Dish washing machines (excluding parts thereof)	5%
	By the substitution for tariff heading No. 84.40 of the following:	
	84.40 (1) Laundry washing machines with a dry mass loading capacity not exceeding 7 kg (excluding parts thereof)	5%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	
	By the substitution for tariff heading No. 85.06 of the following:	
	85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	5%
	By the substitution for paragraph (2) of tariff heading No. 85.12 of the following:	
	(2) Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles)	5%
147.00	By the substitution for tariff heading No. 89.01 of the following:	
	89.01 Ships and boats (excluding hovercraft, warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain)	10%
148.00	By the substitution for tariff headings Nos. 91.01, 91.02 and 91.04 of the following:	
	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)	15%
	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	15%
	91.04 Other clocks classified within this tariff heading in Part I of this Schedule (excluding tower, astronomical and observatory clocks)	15%
	By the substitution for paragraphs (2) and (3) of tariff headings Nos. 92.01 to 92.09 of the following:	

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	“(2) Pianos and organs	5%”
	(3) Other	10%”
150.00	By the substitution for paragraph (2) of tariff heading No. 97.00 of the following:	
	“(2) Other (excluding parts thereof)	10%”

MADE this 14th day of August, 1974.

F.G. MOGAE,
*Acting Permanent Secretary,
 Ministry of Finance and
 Development Planning*

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