

Statutory Instrument No. 132 of 1974

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

AMENDMENT OF SCHEDULES (NO. 29) NOTICE, 1974

(Published on the 18th October, 1974)

IN EXERCISE of the powers conferred by section 30 of the Customs, Excise and Sales Duty Act, 1970, the Minister of Finance and Development Planning hereby amends 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 General	IV Rate of Duty		V Preferential
			M.F.N.		
Chapter 61					
By the insertion after Note 5 of the following:					
"6 For the purposes of heading No. 61.03 boys' shirts are to be taken as shirts with a chest measurement exceeding 68 cm but not exceeding 100 cm."					
61 01 to 61.04	By the substitution for tariff headings Nos. 61.01, 61.02, 61.03 and 61.04 of the following:				
"61.01 MEN'S AND BOYS' OUTER GARMENTS:					
	61.01.10	Bespoke or made to measure, for an individual	no.	30%	
	61.01.20	Outer garments designed for boys not exceeding three years of age, the following:			
	.10	Dressing gowns and bath robes, with a measurement from centre of back collar seam to foot of garment not exceeding 68 cm and an across-the-back measurement not exceeding 37 cm	no.	15%	
	.90	Other outer garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%	
	61.01.30	Clothing of waterproofed fabrics:			
	.10	Raincoats of rubberised fabrics	no.	35% or 120c each	25% or 90c each
	.90	Other	no.	35%	25%
	61.01.40	Dressing gowns and bath robes	no.	30% or 50c per 100 g	

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Preferential
61.01.50 Swimwear	no.	net less 65 per cent of the f.o.b. price	35% or 160c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 100c per 100 g net	
61.01.60 Overcoats, duffelcoats and raincoats (excluding those of waterproofed fabrics)	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 50c per 100 g net		
61.01.70 Dust-coats, overalls, dungarees, boiler suits, smocks and similar protective clothing of a kind commonly worn by factory workers, butchers, artisans or warehousemen	no.	35% or 35c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 25c per 100 g net		
61.01.80 Jackets, waistcoats and trousers (including shorts)	no.	35% or 80c per 100 g net less 65 per cent of		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		General	M.F.N.	Preferential	
61.01.90	Other outer garments, including pagnes or loin cloths	no.	the f.o.b. price with a maximum of 70c per 100 g net 35% or 80c per 100 g net less 65 per cent of the f.o.b. price with a maximum of 60c per 100 g net		
61.02	WOMEN'S GIRLS' AND INFANTS' OUTER GARMENTS:				
61.02.10	Bespoke or made to measure, for an individual	no.	30%		
61.02.20	Outer garments designed for infants and girls not exceeding three years of age, the following:				
.10	Outer garments for babies in arms	no.	15%		
.20	Dressing gowns and bath robes, with a measurement from centre of back collar seam to foot of garment not exceeding 68 cm and an across-the-back measurement not exceeding 37 cm	no.	15%		
.30	Dresses with a measurement from centre of back collar seam to edge of hem not exceeding 51 cm	no.	15%		
.90	Other outer garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%		
61.02.30	Clothing of waterproofed fabrics:				
.10	Raincoats of rubberised fabrics	no.	35% or 120c each	25% or 90c each	
.90	Other	no.	35%	25%	
61.02.40	Dressing gowns and bath robes	no.	30% or 50c per 100 g net less 65 per		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
61.02.50 Swimwear	no.	cent of the f.o.b. price 35% or 160c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 100c per 100 g net			
61.02.60 Overcoats and raincoats (excluding those of waterproofed fabrics)	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 50c per 100 g net			
61.02.85 Dresses and skirts	no.	30% or 105c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 80c per 100 g net			
61.02.87 Saris	no.	25%			
61.02.90 Other outer garments	no.	30% or 80c per 100 g net less 65 per cent of the			

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
				f.o.b. price with a maxi- mum of 60c per 100 g net	
61.03 MEN'S AND BOYS' UNDER GARMENTS, INCLUDING COLLARS, SHIRT FRONTS AND CUFFS:					
61.03.10 Boys' under garments with a chest measurment not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%			
61.03.20 Shirts for men	no.	35% or 130c each less 65 per cent of the f.o.b. price			
61.03.30 Shirts for boys	no.	35% or 100c each less 65 per cent of the f.o.b. price			
61.03.40 Shirt collars, shirt fronts and shirt cuffs	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 55c per 100 g net			
61.03.50 Pyjama suits	no.	35% or 150c per each less 65 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
61.03.90 Other under garments	no.	35% or 55c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 45c per 100 g net		
61.04 WOMEN'S, GIRLS' AND INFANTS' UNDER GARMENTS:				
61.04.10 Under garments designed for infants or girls not exceeding three years of age, with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm	no.	15%		
61.04.20 Shirts	no.	35% or 70c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 55c per 100 per g net		
61.02.70 Dust-coats, overalls, factory coats and similar protective clothing	no.	35% or 35c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 25c per 100 g net		
61.02.80 Jackets, waistcoats and trousers (including shorts)	no.	35% or 80c per 100 g net		

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		
				less 65 per cent of the f.o.b. price with a maxi- mum of 70c per 100 g net"	
61.07	By the substitution for tariff heading No. 61.07 of the following: "61.07 TIES, BOW TIES AND CRAVATS	no.	35% or 100c each less 65 per cent of the f.o.b. price"		
61.09	By the substitution for subheadings Nos. 61.09.10 and 61.09.20 of the following: "61.09.10 Brassieres and suspender-belts	no.	35% or 100c per 100 g net less 65 per cent of the f.o.b. price with a maxi- mum of 60c per 100 g net		
	61.09.20 Roll-on girdless	no.	35%"		
67.04	By the substitution for tariff heading No. 67.04 of the following: "67.04 WIGS, FALSE BEARDS, EYE- BROWS AND EYELASHES, SWITCHES AND THE LIKE OF HUMAN OR ANIMAL HAIR OR OF TEXTILES; OTHER ARTICLES OF HUMAN HAIR (INCLUDING HAIR NETS):				
	67.04.10 Wigs	no.	20% or 150c each less 80 per cent of the f.o.b. price		

I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	IV M.F.N.	V Preferential
67.04.20 Artificial hair in fringe form, whether or not curled	kg	20% or 950c per kg less 80 per cent of the f.o.b. price		
67.04.90 Other	kg	20%		

SCHEDULE NO. 3 TO THE ACT

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
142.00	By the substitution for tariff heading No. 67.04 of the following: "67.04 Wigs, false beards, eyebrows and eyelashes, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%"
311.22	By the insertion before tariff heading No. 51.04 of the following: "NOTE: For the purposes of this item the expression "infants clothing" means under garments or outer garments of the following descriptions designed for wear by children not exceeding three years of age: (a) Babies napkins and other clothing for babies in arms; (b) Girls' dresses with a measurement from centre of back collar seam to edge of hem not exceeding 51 cm; (c) Dressing gowns and bath robes, with a measurement from centre of back collar seam to foot of garment not exceeding 68 cm and an across-the-back measurement not exceeding 37 cm; (d) Other garments, knitted or crocheted, with a chest or waist measurement, as the case may be, not exceeding 51 cm; and (e) Other garments with a chest measurement not exceeding 68 cm or a waist measurement not exceeding 60 cm."	

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
460.11	By the insertion after tariff heading No. 56.04 of the following: "59.03 Bonded fibre fabrics and similar bonded yarn fabrics, of a kind commonly used for interlinings, whether or not impregnated or coated, in such quantities and at such times as the Director may allow by specific permit	Full duty less 10%

MADE this 10th day of October, 1974.

J.T. LISLE,
Acting Permanent Secretary,
Ministry of Finance and Development
Planning.