

Statutory Instrument No. 16 of 1974

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

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1974

(Published on the 18th February, 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 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
136.00	By the substitution for tariff heading No. 33.05 of the following: "33.05 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail By the substitution for tariff heading No. 33.06 of the following: "33.06 Perfumery, cosmetics and toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more; By the substitution for tariff heading No. 36.05 of the following: "36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry) By the substitution for paragraph (1) of tariff heading No. 38.19 of the following:	20% ¹⁾ 20% ¹⁾ 20% ¹⁾
137.00	"1) Ink removers and stencil correctors, put up in retail packings By the substitution for paragraphs (1), (2), (3) and (4) 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, wash-basins and the like; coat hangers; household refuse bins (2) Bathroom wall cabinets (3) File covers; document jackets; book covers; paper clips; indexing tags; letter trays; waste paper baskets; paper weights; pen rests; paper knives; blotting pads and other stationery goods or office equipment (4) Awnings, sunblinds and camping goods (excluding tents) By the substitution for paragraphs (6) and (7) of tariff heading No. 39.07 of the following: "6) Articles of personal adornment; beads, sequins and imitation pearls (7) Sign-plates, name-plates, motor vehicle registration plates, numbers, letters, key tags, labels and the like (excluding traffic signs and identification plates for machines or appliances, labels for industrial products and licence discs)	20% ¹⁾ 10% 5% 15% 15% ¹⁾ 20% 15% ¹⁾

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	By the substitution for tariff heading No. 40.14 of the following:	
	40.14 Articles of unhardened vulcanised rubber, the following: Plugs for baths, sinks, washbasins and the like; stationery and other articles suitable for office use; tobacco pouches; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches	15%''
138.00	By the substitution for tariff heading No. 42.02 of the following:	
	42.02 Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	10%''
	By the substitution for tariff headings Nos 42.05, 43.03 and 43.04 of the following:	
	42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use	10%
	43.03 Articles of furskin:	
	(1) Trunks, suit-cases, hat-boxes, travelling-bags, rucksacks, shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers	10%
	(2) Other (excluding wooldusters, parts of paint rollers and other articles for use in machinery or appliances)	2%
	43.04 Articles of artificial fur	20%''
139.00	By the substitution for tariff heading No. 44.27 of the following:	
	44.27 Articles of furniture, of wood, not falling within item 150.00:	
	(1) Bathroom wall cabinets	5%
	(2) Caskets; cigarette boxes, trays, fruit bowls, 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%''
140.00	By the substitution for tariff heading No. 48.11 of the following:	
	48.11 Wallpaper and linocrusta; window transparencies of paper	5%''
	By the substitution for paragraph (2) 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	10%''
141.00	By the deletion of tariff headings Nos. 60.02 and 61.10.	
142.00	By the substitution for tariff heading No. 67.04 of the following:	
	67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%''
143.00	By the substitution for tariff heading No. 70.09 the following:	
	70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed	5%''

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	By the substitution for tariff heading No. 70.19 of the following:	
	“70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lamp-worked glass	20%”
144.00	By the substitution for tariff headings Nos. 71.01, 71.02, 71.12, 71.13, 71.14, 71.15 and 71.16 of the following:	
	“71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	20%
	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	20%
	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	20%
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Director and not being decorations, ornaments or building fixtures)	20%
	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	20%
	71.15 Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons of semi-precious stones and articles of a kind commonly used in laboratories or in industry)	20%
	71.16 Imitation jewellery	20%”
145.00	By the substitution for tariff headings Nos. 73.40, 74.19 and 76.16 of the following:	
	“73.40, Articles (excluding parts thereof) of 74.19 iron or steel, copper or aluminium: and 76.16	
	(1) Trunks, travel-cases, tool-boxes, trinket-boxes, handbags, chain purses, cosmetic-cases, cigarette-cases, spectacle-cases, specimen-cases and other containers, (excluding those of a kind commonly used for the conveyance or packing of goods)	10%
	(2) Cages and aviaries; racks and stands (not being furniture); venetian blinds; spools and reels for film; articles suitable for office use; smoking requisites; key rings	15%”
146.00	By the substitution for paragraph (1) of tariff heading No. 84.15 of the following:	
	“(1) Household refrigerators (including frozen food storage containers)	5%”
	By the substitution for tariff headings Nos. 84.25 and 84.35 of the following:	
	“84.25 Lawn mowers (excluding parts thereof)	10%
	84.35 Office printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded)	10%”
	By the substitution for tariff headings Nos. 84.51, 84.52, 84.53, 84.54 and 84.58 of the following:	

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	84.51 (1) Assembled typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	10%
	(2) Cheque writing machines	10%
	84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device (excluding ticket-issuing and cancelling machines for use in omnibuses)	10%
	84.53 Automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included:	
	(1) Automatic data processing machines (excluding industrial process control machines and telemetering systems) and units thereof	10%
	(2) Magnetic and optical readers	10%
	(3) Machines for transcribing data on to data media in coded form and machines for processing such data	10%
	84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines) (excluding ticket-issuing and cancelling machines for use in omnibuses)	10%
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance (excluding parts thereof)	20%
	By the substitution for tariff headings Nos. 85.14 and 85.15 of the following:	
	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	20%
	85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	20%
148.00	By the substitution for tariff heading No. 90.02 of the following:	
	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	20%
	By the substitution for tariff headings Nos. 90.05, 90.07, 90.08, 90.09 and 90.10 of the following:	
	90.05 Refracting telescopes (monocular and binocular), prismatic or not	20%
	90.07 (1) Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports)	20%
	(2) Photographic flashlight apparatus (excluding electronic flashlight apparatus)	20%
	90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 3 mm in width	20%

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	90.09 (1) Image projectors (excluding cinematographic projectors and overhead projectors)	20%
	(2) Microfilm readers and printers and combinations thereof	10%
	90.10 (1) Photo-copying apparatus (whether incorporating an optical system or of the contact type), for use with paper not exceeding 36 cm in width (unfolded)	10%
	(2) Projection screens	20%
	By the substitution for paragraph (1) of tariff headings Nos. 92.01 to 92.09 of the following:	
	“(1) Coin or counter operated	20%”
	By the substitution for tariff headings Nos. 92.11 and 92.12 of the following:	
	“92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	20%
	92.12 Gramophone records and other sound or similar recordings (excluding gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording	20%”
150.00	By the substitution for paragraph (1) of tariff heading No. 97.00 of the following:	
	“(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	20%”
	By the substitution for tariff heading No. 98.03 of the following:	
	“98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils); propelling pencils and sliding pencils; parts and fittings therefor	5%”
	By the substitution for tariff heading No. 98.10 of the following:	
	“98.10 Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	20%”
152.00	By the substitution for paragraph (I) of sales duty item 152.00 of the following:	
	“(I) Motor vehicle parts, accessories and preparations (excluding —	20%”
	(a) original equipment,	
	(b) such parts, accessories and preparations elsewhere specified or included in this Part,	
	(c) oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles fitted with auxiliary motors, and	
	(d) parts of the articles specified in this item), the following:	
	32.12, Preparations put up for sale by retail in packages not	
	34.02, exceeding a net mass of 1 kg for use in the repair	
	34.03, or maintenance of motor vehicles (for example	
	34.05 polishes, radiator cleaners, flushing compounds, door hinge and lubricants);	
	38.19	
	62.02 Seat covers and window curtains or blinds	
	70.09 Mirrors	

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	73.29 Static chains	
	84.11 Compressors for air-conditioners	
	84.59 Mechanical horns	
	85.02 Electro-magnetic clutches for air-conditioners	
	85.08 Sports coils; transistorised ignition systems; patent sparking plugs	
	85.09 Electric accessory lighting equipment (for example, foglamps, spot lamps reversing lamps and the like) (excluding such equipment identifiable for use principally with tractors other than road tractors); electric horns and sirens; electric demisters and defrosters	
	85.15 Aerials for motor vehicle radios	
	85.19 Radio noise suppressors	
	87.06 Consoles of any material; dashboards; dashboard conversion kits; cabin coolers; non-electric heaters, defrosters and demisters; sun visors; window curtains; window blinds; parcel trays and luggage racks; headrests or head supports; steering wheels; steering wheel covers; gear levers; gear lever knobs; gear lever extensions; floor gear change conversion kits; oil coolers of the accessory type; free flow exhaust systems; exhaust extractors; draught deflectors; fender flaps; splash guards; stone guards; static straps; lockable fuel tank caps; spring stabilisers and assisters; wheels; wheel covers; wheel trimmings; hub caps	
	90.00 Motor vehicle panel instruments (for example, altimeters, tachometers (excluding tachographs), oil gauges, ammeters)	
	90.13 Rear-view mirrors and retrovisors	
	91.03 Panel clocks	

NOTE. -The sales duty on certain goods is reduced to the extent indicated.

MADE this 15th day of February, 1974.

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

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