

Statutory Instrument No. 151 of 1975

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

AMENDMENT OF SCHEDULES (NO. 41) NOTICE, 1975
(Published on the 19th December, 1975)

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise 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. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties	
			General	V M.F.N.
38.11				
By the substitution for subheading No. 38.11.50 of the following:				
"38.11.50 Fungicides suitable for the preservation of wood, plants, trees or seeds:				
	.10	kg	20%	free
	With compounds of copper, chrome and arsenic as active ingredients, suitable for the preservation of wood			
	.90	kg	free	free"
Other				
53.07				
By the substitution for tariff heading No. 53.07 of the following:				
"53.07 YARN OF COMBED SHEEP'S OR LAMBS' WOOL (WORSTED YARN), NOT PUT UP FOR RETAIL SALE				
		kg	25% or 425c per kg less 75 per cent of the f.o.b. price	free
56.05				
By the substitution for tariff heading No. 56.05 of the following:				
"56.05 YARN OF MAN-MADE FIBRES (DISCONTINUOUS OR WASTE), NOT PUT UP FOR RETAIL SALE:				
	56.05.15	kg	25% or 310c per kg less 75 per cent of the f.o.b. price	free
	Yarn of polyamide fibres			
	56.05.25	kg	25% or 310c per kg less 75 per cent of the f.o.b. price	free
	Yarn of polyester fibres			
	56.05.30	kg	25% or 310c per kg less	free
	Yarn of acrylic fibres			

I Tariff Heading	II Statistical Unit	III Fiscal Duty	IV Customs Duties		
			General	V M.F.N.	
56.05.80	Yarn of other synthetic fibres	kg	75 per cent of the f.o.b. price 25% or 310c per kg less 75 per cent of the f.o.b. price	free	free
56.05.90	Yarn of regenerated fibres	kg	25% or 310c per kg less 75 per cent of the f.o.b. price	free	free**
56.06	By the substitution for subheading No. 56.06.15 of the following: **56.06.15 Knitting yarn	kg	15% or 66c per kg	free	free**

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
311.03	By the substitution for tariff heading No. 56.05 of the following: **56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Of synthetic fibres (excluding yarn of polyester fibres), for weaving fabrics suitable for use as interlinings	Full duty
	(2) Of synthetic fibres (excluding yarn of polyester fibres, for weaving industrial filter cloth	Full duty
	(3) Of cellulosic fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty
	(4) Slub yarn with a linear density of 60 tex or finer	Full duty
	(5) Yarn containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less the greater of 25% or 66c per kg
	(6) Yarn containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 25%**
311.07	By the insertion after tariff heading No. 55.09 of the following: **56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%**
311.08	By the insertion after tariff heading No. 51.01 of the following: **56.05 Yarn of man-made fibres (discontinuous or waste):	

I Item	II Tariff Heading and Description	III Extent of Rebate
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%”
311.09	By the insertion after tariff heading No. 51.01 of the following: “56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%”
311.10	By the substitution for tariff heading No. 56.05 of the following: “56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Prepared sewing yarn	Full duty less 5%”
	(2) Yarn of synthetic fibres, for the manufacture of knitted carpets and mats	Full duty less 5%”
	(3) Other yarn containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(4) Other yarn not containing polyester fibres or cotton	Full duty less 25%”
311.11	By the insertion after tariff heading No. 54.05 of the following: “56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%”
311.24	By the insertion after tariff heading No. 56.03 of the following: “56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%”
311.31	By the insertion after tariff heading No. 54.03 of the following: “56.05 Yarn of man-made fibres (discontinuous or waste):	
	(1) Containing polyester fibres or cotton	Full duty less the greater of 25% or 66c per kg
	(2) Not containing polyester fibres or cotton	Full duty less 25%”

MADE this 11th day of December, 1975.

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

L2/7/172