

Statutory Instrument No. 12 of 1976

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1976

(Published on the 23rd January, 1976)

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise Duty Act, 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	IV Rate of Duty			V Preferential
		General	M.F.N.		
55.09 By the substitution of subheadings No. 55.09.65 and 55.09.90 of the following:					
55.09.65 Fabrics containing 15 per cent or more wool (excluding fabrics containing combed wool or other combed animal hair), of a value for duty purposes per m ² exceeding 48c and of a mass per m ² of 225 g or more	m ²	20%	20% or 18c per m ² (-F)		
55.09.90 Other:					
.30 Of a value for duty purposes per m ² exceeding 60c and of a mass per m ² of 170 g or more	m ²	25% or 250c per kg less 75 per cent of the f.o.b. price			
.90 Other	m ²	20% or 70c per m ² less 80 per cent of the f.o.b. price			

SCHEDULE No. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
311.20	By the substitution for tariff headings Nos. 56.07.75 and 56.07.90 of the following: "56.07.75 Other fabrics of synthetic fibres and fabrics of cellulosic fibres containing 30 per cent or more synthetic fibres, of a mass per m ² of 142 g or more: (1) Not plain in colour and not woven from single or plied yarns of different colours giving the fabric a melange or speckled appearance, of a value for duty purposes per m ² exceeding 78c and of a mass per m ² exceeding 152 g, (excluding fabrics of cellulosic fibres), for use as outercloth for garments (excluding raincoats and blouses)	Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	(2) Containing more than 50 per cent synthetic fibres, raised on one or on both sides, of a value for duty purposes per m ² exceeding 35c, and unraised fabrics of synthetic fibres of a value for duty purposes per m ² not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(3) Of cellulosic fibres containing 30 per cent or more synthetic fibres, for duty purposes per m ² not exceeding 51c, for use as outercloth (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses); repp fabrics and slub fabrics, of cellulosic fibres containing 30 per cent or more synthetic fibres, for garments (excluding blouses)	Full duty
	(4) Of cellulosic fibres containing 30 per cent or more synthetic fibres, of a value for duty purposes per m ² exceeding 51c, for use as outercloth for garments (excluding blouses)	Full duty
	(5) Woven unprinted fabrics of synthetic fibres, containing 15 per cent or more wool (excluding combed wool), of a value for duty purposes per m ² not exceeding 48c and of a mass per m ² of 225 g or more	Full duty
	(6) Other, of synthetic fibres, of a value for duty purposes per m ² exceeding 51c, for garments (excluding blouses)	Full duty
56.07.90	Woven unprinted fabrics of synthetic fibres (discontinuous), raised on one or on both sides, of a value for duty purposes per m ² exceeding 33c, or not raised, for use as outercloth:	
	(1) Of a value for duty purposes per m ² not exceeding 51c (excluding fabrics used in the manufacture of dresses, nurses' uniforms, maternity smocks, overalls and blouses)	Full duty less 10%
	(2) Of a value for duty purposes per m ² exceeding 51c, for garments (excluding blouses)	Full duty**

MADE this 14th day of January, 1976.

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

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