

Statutory Instrument No. 170 of 1976

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

**AMENDMENT OF SCHEDULES (NO. 32) NOTICE, 1976**  
(Published on 3rd December, 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 NO. 1 TO THE ACT

	I Tariff Heading	II Statistical Unit	IV Rate of Duty			V M.F.N.
			III Fiscal	General		
15.07	By the substitution for subheading No. 15.07.10 of the following: "15.07.10 Castor oil	kg	free	free	free"	
48.01	By the substitution for subheadings Nos. 48.01.92 and 48.01.95 of the following: "48.01.94 Other, with a basis mass exceeding 250 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg: .10 Not exceeding 88,00 UA .25 Exceeding 88,00 UA	kg kg	15% 210,00 UA per 1 000 kg less 80 per cent of the f.o.b. price with a maximum of 10%	free free	free free"	
	48.01.96 Other, with a basis mass exceeding 1 000 g/m <sup>2</sup> : .10 With a basis mass not exceeding 4 300 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg not exceeding 420,00 UA .90 Other	kg kg	10% free	free free	free" free"	
48.05	By the substitution for subheadings Nos. 48.05.92 and 48.05.95 of the following: "48.05.91 Other, embossed, with a basis mass of not less than 600 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg exceeding 176,00 UA but not exceeding 265,00 UA 48.05.93 Other, with a basis mass exceeding 250 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg: .10 Not exceeding 88,00 UA .20 Exceeding 88,00 UA but not exceeding 176,00 UA .30 Exceeding 88,00 UA 48.05.95 Other, with a basis mass exceeding 1 000 g/m <sup>2</sup> :	kg kg kg kg	10% 15% free	free free free	free" free" free" free"	

	I Tariff Heading	II Statistical Unit	III Rate of Duty		V M.F.N.
			Fiscal	General	
	.10 With a basis mass not exceeding 4 300 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg not exceeding 420,00 UA	kg	15%	free	free
	.90 Other	kg	free	free	free"
48.07	By the substitution for subheading No. 48.07.10 of the following:				
	"48.07.05 Carbon and other copying paper	kg	10%	free	free
	48.07.12 Lithographic transfer paper	kg	free	free	free"
48.07	By the substitution for subheadings Nos. 48.07.92 and 48.07.95 of the following:				
	"48.07.91 Other, painted or varnished, with a basis mass of not less than 600 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg exceeding 176,00 UA but not exceeding 265,00 UA	kg	10%	free	free"
48.13	By the substitution for subheading No. 48.13.10 of the following:				
	"48.13.10 Carbon and similar copying papers	kg	10%	free	free
	48.07.93 Other, with a basis mass exceeding 250 g/m <sup>2</sup> but not exceeding 1 000 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg:				
	.10 Not exceeding 88,00 UA	kg	15%	free	free
	.25 Exceeding 88,00 UA	kg	95,00 UA per 1 000 kg less 30 per cent of the f.o.b. price	free	free"
	48.07.95 Other, with a basis mass exceeding 1 000 g/m <sup>2</sup> :				
	.10 With a basis mass not exceeding 4 300 g/m <sup>2</sup> and of a value for duty purposes per 1 000 kg not exceeding 540,00 UA	kg	15%	free	free
	.90 Other	kg	free	free	free"
85.06	By the substitution for subheading No. 85.06.40 of the following:				
	"85.06.40 Citrus juice extractor bases consisting of a geared electric motor, housing of artificial plastic material and pressure-operated switch, of a f.o.b. price not exceeding 9,00 UA each	no.	free	free	free"
85.09	By the substitution for subheading No. 85.09.30.10 of the following:				
	" .10 Round, of which the outside diameter of the glass lens exceeds 100 mm	no.	20% or 0,85 UA each	free	free"
87.02	By the substitution in subheading No. 87.02.15.10 for the expression:				
	"Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free

I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty	
			General	V M.F.N.
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution in subheading No. 87.02.22.10 for the expression:	no.	20% or 0,85 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution in subheading No. 87.02.24.10 for the expression:	no.	20% or 0,85 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution in subheading No. 87.02.60.10 for the expression:	no.	20% or 0,85 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution in subheading No. 87.02.70.10 for the expression:	no.	20% or 0,85 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution in subheading No. 87.04.20.10 for the expression:	no.	20% or 0,85 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution in subheading No. 87.04.25.10 for the expression:	no.	20% or 0,85 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 125 mm (85.09) of the following:	no.	20% or 0,40 UA each	free	free”
“Headlamps (including sealed beam lamps), round, of which the outside diameter of the glass lens exceeds 100 mm (85.09) By the substitution for tariff heading No. 87.12 of the following:	no.	20% or 0,85 UA each	free	free”

	I Tariff Heading	II Statistical Unit	IV Rate of Duty		
			III Fiscal	General	V M.F.N.
	87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:			
	87.12.10	For use solely or principally with invalid carriages	free	free	free
	87.12.20	For use solely or principally with motor cycles, auto-cycles and side-cars	20%	free	free
	87.12.30	Pedal cycle saddles (excluding parts)	no. 30% or 0,80 UA each	free	free
	87.12.32	Parts for pedal cycle saddles	30%	free	free
	87.12.35	Pedal cycle accessories:			
	.10	Saddle-covers	no. 30%	free	free
	.20	Carriers; stands (excluding those used for display purposes)	no. 30%	free	free
	.90	Other	5%	free	free
	87.12.45	Brakes (excluding yoke and hinge rim brake types) and parts thereof; free wheel assemblies and parts thereof; metal pedals and metal parts thereof; rubber blocks (pedal and brake); rear hubs and controls of all types parts thereof; chain sprockets for rear hubs; chain guards and chain guard and gear case combinations; front hubs with flanges of a diameter of 60 mm or more	3%	free	free
	87.12.50	Frames and frame sets, for pedal cycles	no. 25%	free	free
	87.12.55	Yoke and hinge rim brakes and parts thereof; front hubs and parts thereof; (excluding those with flanges of a diameter of 60 mm or more and brake hubs); handle-bar stems wholly or partly of aluminium alloy	30%	free	free
	87.12.60	Chain wheels and cranks:			
	.10	Single chain wheels with one or both cranks, the cranks exceeding 125 mm in length	no. 30% or 0,60 UA per set	free	free
	.90	Other	no. 30%	free	free
	87.12.90	Other	30%	free	free"
90.28	By the substitution for subheading No. 90.28.20 of the following:				
	90.28.30	Ammeters and voltmeters (including milliammeters, millivoltmeters and maximum demand ammeters), being portable test instruments, digital instruments or motor vehicle panel instruments	no. free	free	free
	90.28.40	Other ammeters and voltmeters (including milliammeters, millivoltmeters and maximum demand ammeters):			
	.10	Of a f.o.b. price not exceeding 3,00 UA each	no. 15%	free	free

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V M.F.N.
		III Fiscal	General		
.20 With moving iron movement, of a f.o.b. price exceeding 3,00 UA each	no.	8,40 UA each less 80 per cent of the f.o.b. price	free	free	
.30 With moving coil movement, of a f.o.b. price exceeding 3,00 UA each	no.	12,20 UA each less 80 per cent of the f.o.b. price	free	free	
.40 With bimetallic movement (thermal), of a f.o.b. price exceeding 3,00 UA each	no.	17,20 UA each less 80 per cent of the f.o.b. price	free	free	
.50 With both moving iron and bimetallic movement, of a f.o.b. price exceeding 3,00 UA each	no.	25,00 UA each less 80 per cent of the f.o.b. price	free	free	
.90 Other	no.	13%	free	free"	

SCHEDULE NO. 1 TO THE ACT - PART (3)

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
147.00	By the substitution for paragraphs (1) and (2) of tariff heading No. 87.02 of the following:	
	"(1) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding 3 800,00 UA	10%
	(2) Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding 3 800,00 UA	16,5%"

SCHEDULE NO. 2 TO THE ACT.

I Item	II Tariff Heading and Description	III Rebate items	IV Territories
205.03	<p>By the substitution for the Note to item 205.03 of the following:</p> <p>“NOTE: The amount of ordinary anti-dumping duty payable under tariff heading No. 27.13 shall not exceed the difference between 245,00 UA per 1 000 kg and the actual f.o.b. price plus insurance and freight per 1 000 kg”</p> <p>By the substitution for tariff heading No. 27.13 of the following:</p> <p>“27.13 (1) Paraffin wax of which the f.o.b. price plus insurance and freight is less than 245,00 UA per 1 000 kg</p> <p>(2) Scale wax containing not more than 6 per cent by mass of oil and of which the f.o.b. price plus insurance and freight is less than 245,00 UA per 1 000 kg</p>		<p>Burma China Hungary India Indonesia Malaysia Singapore U.S.A. Burma China Hungary India Indonesia Malaysia Singapore U.S.A. ”</p>

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
303.01	<p>By the substitution for paragraph (2) of tariff heading No. 15.07 of the following:</p> <p>“(2) Palm oil, palm kernel oil and coconut oil, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit, for the manufacture of edible vegetable fats and oils</p>	Full duty”
306.01	<p>By the substitution for paragraph (5) of tariff heading No. 29.04 of the following:</p> <p>“(5) Propyl alcohols and secondary butyl alcohol, for the manufacture of xanthates</p>	Full duty”
306.04	<p>By the substitution for tariff heading No. 15.07 of the following:</p> <p>“15.07 Linseed oil and other drying oil (excluding sunflower seed oil)</p>	Full duty”
308.01	<p>By the substitution for tariff heading No. 15.07 of the following:</p> <p>“15.07 Vegetable oil</p>	Full duty”
310.02	<p>By the insertion after tariff heading No. 29.01 of the following:</p> <p>“34.04 Prepared waxes, not emulsified or containing solvents, for the manufacture of carbon and similar copying papers</p>	Full duty”

I Item	II Tariff Heading and Description	III Extent of Rebate
311.03	By the deletion of paragraph (1) of tariff heading No. 56.05 and by renumbering paragraphs (2), (3), (4), (5) and (6) as (1), (2), (3), (4) and (5), respectively.	
311.04	By the substitution for tariff heading No. 56.05 of the following:	
	"56.05 (1) Yarn of synthetic fibres (discontinuous or waste), for knitting infants' clothing	Full duty"
	(2) Yarn of polyvinyl fibres (discontinuous or waste), for knitting pile fabrics	Full duty"
311.09	By the deletion of tariff heading No. 59.04.	
311.27	By the deletion of tariff headings Nos. 55.05 and 56.05.	
311.29	By the deletion of item 311.29.	
311.32	By the insertion after item 311.31 of the following:	
	"311.32 INDUSTRY: FELT	
	51.04 Woven fabrics of man-made fibres (continuous), for use in the manufacture of laundry felt	Full duty less 20%."
312.01	By the deletion of tariff heading No. 48.00.	
315.02	By the insertion after tariff heading No. 70.20 of the following:	
	"73.12 Cold-rolled steel strip, coated with copper, of a thickness not exceeding 0,386 mm, for the manufacture of double walled steel tubing, copper brazed	Full duty"
317.07	By the substitution for item 317.07 of the following:	
	"317.07 INDUSTRY: PEDAL CYCLES	
	87.12 Pedal cycle parts and accessories, the following:	
	(1) Pedals and parts thereof; unfinished brake parts; handle-bar brake parts	Full duty
	(2) Bottom bracket shells and bottom bracket axles; lugs (including adjustable and non-adjustable handle-bar lugs); fork crowns, blades and ends; double chain wheels with or without cranks; chain wheels with cranks of a length not exceeding 125 mm; unfinished chain wheels with a pitch of 12,7 mm x 4,8 mm; cranks	
	(3) Thimbles and liners: chain adjusters	
	(4) Foot plates, for tricycles (excluding delivery cycles)	
	(5) Pedal cycle frames (excluding diamond and similar frames), not painted, plated, coated or covered; pedal cycle chain guard and gear case combinations, whether or not plated with tin but not otherwise painted, plated, coated or covered; pedal cycle chain guards, whether or not plated with tin but not otherwise painted, plated, coated or covered	Full duty
	(6) Finished and unfinished bicycle rims, whether or not painted, plated, coated or covered, for tyres of a diameter not	

I Item	II Tariff Heading and Description	III Extent of Rebate
	exceeding 508 mm and of a width of 35 mm or more; handle-bar stems partly or wholly of aluminium alloy; rear hubs and controls thereof; front hubs with flanges of 60 mm or more in diameter; quick release type front hubs and brake type front hubs	

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
460.03	By the substitution for tariff heading No. 15.07 of the following: "15.07 Cotton seed oil, soya bean oil, sunflower seed oil or groundnut oil, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty"
460.10	By the substitution for tariff headings Nos. 48.01 and 48.05 of the following: "48.01 Paper and paperboard, machine-made, in rolls or in sheets, with a basis mass exceeding 250 g/m <sup>2</sup> , in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty"

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.05	By the substitution for paragraph (2) of tariff item 104.05 of the following: "(2) Non-alcoholic beverages (undiluted or diluted with water, including carbonated water), containing, by volume, not less than the following percentage of juice of the fruit or vegetables specified hereunder: Apples - 100 per cent Apricots - 40 per cent Grenadellas - 20 per cent Guavas - 20 per cent Oranges - 90 per cent Naartjies - 90 per cent Pears - 40 per cent Peaches - 40 per cent Lemons - 20 per cent Youngberries - 40 per cent Other fruit or tomatoes - 70 per cent Mixtures of any kind of fruit or tomatoes 70 per cent:	Full duty"	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
009.01.30	<p>Provided that such juice is of a kind, quality and degree Brix as determined by the Director</p> <p>By the insertion after paragraph (2) of tariff item 194.20 of the following:</p> <p>(1) For a period of 2 years, provided such spirits were distilled prior to 1 January 1976, for blending with wine spirits which have been matured for a period of 10 years, subject to such conditions as the Director may impose</p>	<p>84.92 CA per 100 litres of absolute alcohol.<sup>1)</sup></p>	

MADE this 26th day of November, 1976.

B. GAOLATHE,  
*Permanent Secretary,*  
*Ministry of Finance and Development Planning.*

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