

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1979

(Published on 7th September, 1979)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 49 and 50 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

| I<br>Tariff Heading | II<br>Statistical<br>Unit  | III<br>Rate of Duty |         |      | V<br>M.F.N. |
|---------------------|--|---------------------|---------|------|-------------|
|                     |  | Fiscal              | General |      |             |
| 32.09               | By the substitution for the heading of tariff heading No. 32.09 of the following:<br>"VARNISHES AND LACQUERS; DISTEMPERS; PREPARED WATER PIGMENTS OF THE KIND USED FOR FINISHING LEATHER; PAINTS AND ENAMELS; PIGMENTS DISPERSED IN LINSEED OIL, WHITE SPIRIT, SPIRITS OF TURPENTINE OR OTHER MEDIA OF A KIND USED IN THE MANUFACTURE OF PAINTS OR ENAMELS; STAMPING FOILS; DYES OR OTHER COLOURING MATTER IN FORMS OR PACKINGS OF A KIND SOLD BY RETAIL; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER:" |                     |         |      |             |
|                     | By the substitution for subheadings Nos. 32.09.40, 32.09.50, 32.09.55, 32.09.60, 32.09.65 and 32.09.70 of the following:   |                     |         |      |             |
|                     | "32.09.40 Paints and enamels:  |                     |         |      |             |
|                     | .10 Sheep marking oils   | kg                  | 25%     | free | free        |
|                     | .90 Other  | kg                  | 25%     | free | free        |
|                     | 32.09.45 Pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels:   |                     |         |      |             |
|                     | .10 Aluminium powders of flakes  | kg                  | 20%     | free | free        |
|                     | .40 Other pigments dispersed in linseed oil  | kg                  | 20%     | free | free        |
|                     | .90 Other  | kg                  | 10%     | free | free"       |
| 33.06               | By the substitution for subheading No. 33.06:60 of the following:  |                     |         |      |             |
|                     | "33.06:60 Deodorisers (excluding those for personal use or for use on animals);  |                     |         |      |             |
|                     | .20 Activated carbon   | kg                  | free    | free | free        |

|       | I<br>Tariff Heading  | II<br>Statistical<br>Unit | III<br>Rate of Duty  |         |             |
|-------|--|---------------------------|--|---------|-------------|
|       |  |                           | Fiscal   | General | V<br>M.F.N. |
|       | .50 Other, in containers of not more than 5 kg net mass each or 5 litres each  | kg                        | 20%  | free    | free        |
| 38.19 | .90 Other<br>By the insertion after subheading No. 38.19.72 of the following:<br>"38.19.75 Preparations put up as correction fluid   | kg                        | 10%  | free    | free"       |
| 70.14 | By the substitution for subheading Nos. 70.14.30.10 and 70.14.30.20 of the following:<br>".10 Lamp-chimneys, tubular, of an external diameter not exceeding 90 mm, for gas lamps<br>.20 Lamp-chimneys, cone shaped, of a maximum external diameter and a height not exceeding 150 mm, for gas lamps  | litre                     | 25%  | free    | free"       |
| 73.14 | By the substitution for subheading No. 73.14.90.40 of the following:<br>".40 Plated, coated or clad with copper, with a cross-sectional dimension of 0,6 mm or more but not exceeding 2 mm<br>By the substitution for subheading No. 73.14.95.40 of the following:<br>".40 Plated, coated or clad with copper, with a cross-sectional dimension of 0,6 mm or more but not exceeding 2 mm | kg                        | 25%  | free    | free"       |
| 73.15 | By the substitution for subheading No. 73.15.52.20 of the following:<br>".20 Of alloy steel  | kg                        | 20%  | free    | free"       |
| 73.40 | By the substitution for subheading No. 73.40.25 of the following:<br>"73.40.25 Gabions of wire netting (collapsible or otherwise)  | kg                        | free   | free    | free"       |
| 74.22 | By the substitution for subheading No. 74.22.53 of the following:<br>"84.22.54 Forks and similar lifting apparatus, for use with fork-lift trucks and other stacking machines and good elevators   | kg                        | 5%   | free    | free"       |
| 74.45 | By the substitution for subheadings Nos. 84.45.10.30 and 84.45.10.40 of the following:<br>".30 Centre lathes with a centre height above the bed of not less than 110 mm but not exceeding 280 mm, not numerically controlled   | no.                       | 7%   | free    | free"       |
|       |  | no.                       | 30% with a maximum of 8,500.00 UA each or 4,00 UA per kg less 70% with a maximum of 8,500.00 UA each | free    | free        |

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|---|---|--|---------|-----------------------------|-------------|
|   |   | Fiscal   | General |                             |             |
| .40 Centre lathes with a centre height above the bed exceeding 280 mm but not exceeding 325 mm, not numerically controlled  | no.   | 30% with a maximum of 8,500.00 UA each or 4,00 UA per kg less 70% with a maximum of 8,500.00 UA each | free    | free"                       |             |
| Chapter 87  |   |  |         |                             |             |
| By the insertion after paragraph (v) of Note 5 to Chapter 87 of the following:  |   |  |         |                             |             |
| “(vi) The expression ‘light dumpers’ shall be taken to mean vehicles with a working load not exceeding 3 500 kg, for the transport of loose materials over short distances on construction or similar sites.” |   |  |         |                             |             |
| 87.02   | By the insertion after subheading No. 87.02.70 of the following:  |  |         |                             |             |
|   | “87.02.75 Dumpers:  |  |         |                             |             |
|   | .10 Light dumpers   | no.  | 20%     | free                        | free        |
|   | .90 Other   | no.  | 20%     | free                        | free”       |
| I<br>Surcharge<br>Item  | II<br>Tariff Heading and Description  |  |         | III<br>Rate of<br>Surcharge |             |
| 166.00  | By the substitution for tariff headings Nos. 32.00 and 33.00 of the following:  |  |         |                             | 7.5%        |
|   | “32.00 Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks (excluding goods of subheadings Nos. 32.04.10, 32.05.90, 32.07.90, 32.09.10, 32.09.20, 32.09.40, 32.09.90, 32.10.10, 32.10.90, 32.12.90 and 32.13.20)  |  |         |                             |             |
|   | 33.00 Essential oils and resinoids; perfumery, cosmetics and toilet preparations (excluding goods of subheadings Nos. 33.01.10, 33.06.10, 33.06.15, 33.06.20.10, 33.06.20.50, 33.06.30, 33.06.60.20, 33.06.70 and 33.06.90)   |  |         |                             | 7.5%”       |
|   | By the substitution for tariff heading No. 38.00 of the following:  |  |         |                             |             |
|   | “38.00 Miscellaneous chemical products (excluding goods of headings or subheadings Nos. 38.01.10, 38.03.10, 38.05, 38.07.10, 38.08.10, 38.09.10, 38.11.20, 38.11.35, 38.11.40, 38.11.70, 38.14.50, 38.17.60, 38.17.70, 38.19.10, 38.19.25, 38.19.51 and 38.19.75)   |  |         |                             | 7.5%”       |
| 173.00  | By the substitution for tariff heading No. 70.00 of the following:  |  |         |                             |             |
|   | “70.00 Glass and glassware (excluding goods of heading or subheading Nos. 70.06, 70.10.10, 70.10.20.10, 70.10.20.20, 70.10.20.40, 70.12.70.13, 70.14.10, 70.14.30.10, 70.14.30.20, 70.17.10, 70.18, 70.19.10, 70.19.20 and 70.21.20)  |  |         |                             | 7.5%”       |
| 175.00  | By the substitution for tariff heading No. 73.00 of the following:  |  |         |                             |             |
|   | “73.00 Iron and steel and articles thereof (excluding goods of headings or subheadings Nos. 73.02.90, 73.04.10.10, 73.12.50.30, 73.13.20, 73.13.30, 73.14.90, 73.14.95, 73.15.52.20, 73.16.30, 73.16.40, 73.16.90, 73.17.10, 73.17.90, 73.18.40, 73.18.60, 73.20.90, 73.21.40, 73.21.60, 73.21.80, 73.21.90, 73.22.30, 73.23.20, 73.25.10, 73.25.20, 73.26.10.10, 73.27.15.10, 73.27.15.20, 73.29.20, 73.30.10, 73.31.40, 73.32.20, 73.32.70, 73.33.05, 73.34.10, 73.35.50, 73.35.60, 73.36.10, 73.36.30.90, 73.38.65, 73.38.75, 73.40.10, 73.40.19, 73.40.20, 73.40.25, 73.40.58 and 73.40.66) |  |         |                             | 7.5%”       |

SCHEDULE NO. 3 TO THE ACT

| I<br>Item | II<br>Tariff Heading and Description   | III<br>Extent of Rebate  |
|-----------|--|--|
| 317.01    | By the insertion before item 317.02 of the following:<br>"317.01 INDUSTRY: LIGHT DUMPERS<br>87.06 (1) Front-wheel drive axle assemblies, with or without compound gear-box differential units, wheel axles and studded wheel hubs<br>(2) Rear-steering axle assemblies, incorporating stub axles and steering knuckles, with or without studded wheel hubs<br>(3) Clutch assemblies, with or without flanged and splined transmission shafts and flexible couplings<br>(4) Steering assemblies incorporating a steering box, with or without steering shaft, steering shaft housing and track rods<br>(5) Gear-boxes | Full duty<br><br>Full duty<br>Full duty<br>Full duty<br>Full duty" |
| 317.04    | By the substitution for the heading of item 317.04 of the following:<br>INDUSTRY: MOTOR VEHICLE BODY BUILDING AND SPECIAL PURPOSE MOTOR VEHICLES (EXCLUDING LIGHT DUMPERS)   |  |
| 317.10    | By the deletion of paragraphs (3), (4), (5), (6) and (7) of tariff heading No. 87.07   |  |

MADE this 30th day of August, 1979.

Q. K. J. MASIRE,  
*Vice-President and  
Minister of Finance and Development Planning.*

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