

Statutory Instrument No. 17 of 1980

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

AMENDMENT OF SCHEDULES (NO. 5) NOTICE, 1980

(Published on 1st February, 1980)

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 Tariff Heading	II Statistical Unit	III Rate of Duty		V M.F.N.
			Fiscal	General	
04.03	By the substitution for subheading No. 04.03.10 of the following: "04.03.10 Ghee	kg	3,60 U.A. per 100 kg	free	free
Chapter 11	By the substitution for Notes 1 (d), (e) and (f) to Chapter 11 of the following: "(d) Pharmaceutical products (Chapter 30); or (e) Starches having the character of perfumery or cosmetic or toilet preparations falling within heading No. 33.06."				
Chapter 15	By the substitution for Note 1 (d) to Chapter 15 of the following: "(d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap perfumery, cosmetic or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or"				
17.01	By the substitution for tariff heading No. 17.01 of the following: "17.01 BEET SUGAR AND CANE SUGAR, IN SOLID FORM	kg	8,80 U.A. per 100 kg	free	free"
Chapter 25	By the substitution for Note 2 (d) to Chapter 25 of the following: "(d) Perfumery, cosmetic or toilet preparations of heading No. 33.06;"				

I Tariff Heading	II Statistical Unit	III Rate of Entry		IV General	V M. F. N.
		Fiscal			
Chapter 33					
By the substitution for the title of Chapter 33 of the following: "ESSENTIAL OILS AND RESINOIDS: PERFUMERY, COSMETIC OR TOILET PREPARATIONS"					
By the substitution for Note 2 to Chapter 33 of the following: "2 The expression "perfumery" cosmetic or toilet preparations" in heading No. 33.06 is to be taken to apply <i>inter alia</i> , to:					
(a) Prepared room deodorisers, whether or not perfumed;					
(b) Products, whether or not mixed (excluding aqueous distillates and aqueous solutions of essential oils) suitable for use as perfumery, cosmetic or toilet preparations or as room deodorisers put up in packings of a kind sold by retail for such use."					
33.06					
By the substitution for the heading of tariff heading No. 33.06 of the following: "PERFUMERY, COSMETIC OR TOILET PREPARATIONS, AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS, INCLUDING SUCH PRODUCTS SUITABLE FOR MEDICINAL USES:"					
By the substitution for the heading of subheading No. 33.06.20 of the following: "Cosmetic or toilet preparations containing ethyl alcohol:"					
By the substitution for subheading No. 33.06.30 of the following: "33.06.30 Cosmetic or toilet preparations, containing propyl alcohol	litre	40% or 0,80UA per litre plus 0,06UA per litre for each multiple of 5 per cent or part thereof of propyl alcohol in excess of 50 per cent by mass	free	free"	

I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
		Fiscal	General		
Chapter 34					
	By the substitution for No. 4 to Chapter 34 of the following: "4 In heading No. 34.04 the expression "prepared waxes not emulsified or containing solvents" is to be taken to apply only to: (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes; (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and (C) Mixtures of waxy consistency not emulsified and emulsified and not containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials. The heading is to be taken not to apply to the following: (a) waxes falling within heading No. 27.13; or (b) unmixed animal waxes and unmixed vegetable waxes, merely coloured."				
36.06	By the substitution for tariff heading No. 36.06 of the following: "36.06 MATCHES (EXCLUDING BENGAL MATCHES)	kg	0.38UA per 10 000 matches	free	free"
39.01	By the substitution for subheadings Nos. 39.01.79.20 and 39.01.79.30 of the following: ".20 Cycloaliphatic, liquid or pasty or in blocks, lumps, powders, granules, flakes and similar bulk forms .30 Heterocyclic, liquid or pasty or in blocks, lumps, powders, granules, flakes and similar bulk forms	kg	free	free	free
49.01	By the substitution for the heading of tariff heading No. 49.01 of the following: "PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER WHETHER OR NOT IN SINGLE SHEETS:"				

I	Tariff Heading	II Statistical Unit	IV Rate of Duty		
			III Fiscal	General	V M.F.N.
59.03	By the substitution for subheading No. 59.03.20.10 of the following: ".10 Impregnated or coated with vinyl chloride polymers	kg	25% free 1,80UA per kg less 75%	free"	
83.03	By the substitution for the heading of tariff heading No. 83.03 of the following: "ARMOURED OR REINFORCED SAFES, STRONG-BOXES, STRONG-ROOMS, STRONG-ROOM LININGS AND STRONG-ROOM DOORS, AND CASH AND DEED BOXES AND THE LIKE, OF BASE METAL."				
84.22	By the substitution for subheading No. 84.22.33.90 of the following: ".25 Cranes of a kind suitable for mounting on motor vehicle type chassis, imported with or incorporating internal combustion compression ignition engines with a gross power of 56 kW or more but not exceeding 104 kW, hydraulic, with a mass not exceeding 1 500 kg each	no.	25%	free	free
	.27 Other cranes of a kind suitable for mounting on motor vehicle type chassis imported with or incorporating internal combustion compression ignition engines with a gross power of 56 kW or more but not exceeding 104 kW	no.	7%	free	free"
84.63	By the substitution for subheading 84.63.20, 84.63.30, 84.63.33 and 84.63.35 of the following: "84.63.20 Motor cycle engine parts (excluding plain shaft bearings)	kg	20%	free	free
	84.63.30 Engine parts (excluding plain shaft bearings) identifiable for use solely or principally with tractors (excluding road tractors), road rollers, road scarifiers and stationary engines	kg	free	free	free
	84.63.33 Aircraft engine parts (excluding plain shaft bearings)	kg	free	free	free
	84.63.35 Locomotive parts (excluding plain shaft bearings)	—	5%	free	free"

I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
		Fiscal	General		
By the substitution for subheading No. 84.63.50 of the following:					
"84.63.50 Plain shaft bearings:					
.05 Identifiable for use solely or principally in aircraft engines	kg	free	free		free
.15 Identifiable for use solely or principally in mining machinery	kg	free	free		free
.25 Other, spherical plain shaft bearings	kg	free	free		free
.50 Other, with an inside diameter not exceeding 125 mm	kg	30%	free		free
.90 Other	kg	free	free		free"

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Fiscal
118.10 and 118.12	By the substitution for tariff item 118.10 of the following:		
"118.10	33.06 <i>Perfumery, cosmetic or 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)</i>	20%	20%
118.12	33.06 <i>Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail</i>	20%	20%

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
166.00	By the substitution for tariff heading No. 33.00 of the following: "33.00 Essential oils and resinoids; perfumery, cosmetic or toilet preparations (excluding goods of subheadings Nos. 33.01.10, 33.06.10, 33.06.15, 33.08.20.10, 33.06.20.50, 33.06.30, 33.06.60.20, 33.06.70 and 33.06.90)	7,5%"
176.00	By the substitution for tariff heading No. 84.00 of the following: "84.00 Boilers, machinery and mechanical appliances; parts thereof (excluding goods of headings or subheadings Nos. 84.01.10, 84.01.20, 84.01.40.10, 84.02.10, 84.05.20, 84.05.60, 84.05.90, 84.06.10, 84.06.20, 84.06.30, 84.06.50.20, 84.07.90, 84.08.10, 84.08.20.10, 84.10.10, 84.10.20, 84.11.20, 84.11.60, 84.11.70.40, 84.11.70.90, 84.12.90, 84.14.10, 84.15.30, 84.15.50.90, 84.15.60.90, 84.15.70.30, 84.15.70.90, 84.15.90, 84.16, 84.17.70, 84.17.80, 84.17.90, 84.18.10, 84.18.30, 84.18.40, 84.18.50, 84.18.60, 84.18.70.90, 84.18.77, 84.19.80, 84.19.90, 84.20.25, 84.20.27, 84.20.40, 84.20.50, 84.20.90, 84.21.10, 84.21.20, 84.21.30, 84.21.40, 84.22.10, 84.22.13.10, 84.22.15, 84.22.20, 84.22.22, 84.22.33.40, 84.22.45, 84.22.65.10, 84.22.65.20, 84.22.85.10, 84.23.10, 84.23.25, 84.23.45, 84.23.50.10, 84.24.55, 84.24.60, 84.24.87, 84.25.10, 84.25.15, 84.25.20.10, 84.25.30, 84.25.80, 84.26, 84.28.10, 84.29, 84.30.10, 84.30.20, 84.30.90, 84.31, 84.32, 84.33, 84.34, 84.35, 84.36, 84.37, 84.38, 84.39, 84.40.15.90, 84.40.20, 84.40.40, 84.40.80, 84.40.90, 84.41.20, 84.41.90, 84.42, 84.43, 84.44, 84.45.01, 84.45, 84.45.10.30, 84.45.10.40, 84.45.12, 84.45.14,	7,5%

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
	84.45.15, 84.45.20, 84.45.23, 84.45.24, 84.45.26, 84.45.27, 84.45.29, 84.45.30, 84.45.31, 84.45.32, 84.45.33, 84.45.34, 84.45.35, 84.45.36, 84.45.37, 84.45.38, 84.45.39, 84.45.40, 84.45.46, 84.45.47, 84.45.48, 84.45.49, 84.45.50, 84.45.55, 84.45.70, 84.45.90, 84.46.90, 84.47.80, 84.47.90, 84.49.30, 84.50.90, 84.51.10, 84.52.20, 84.53.10, 84.53.40, 84.54.10, 84.54.20, 84.55.60.10, 84.55.60.40, 84.55.60.50, 84.55.60.60, 84.55.60.70, 84.55.70.50, 84.56.10, 84.56.20, 84.56.40, 84.56.60, 84.56.70, 84.56.89, 84.56.90, 84.57, 84.58, 84.59.40.10, 84.59.65, 84.59.70.10, 84.59.70.30, 84.59.70.50, 84.59.70.90, 84.59.80, 84.60.10, 84.61.87.20, 84.61.87.30, 84.62.10, 84.62.15.90, 84.62.20, 84.62.25.10, 84.62.25.30, 84.62.30.90, 84.62.40.90, 84.63.10, 84.63.33, 84.63.40.90, 84.63.50.05, 84.63.50.15, 84.63.90.10, 84.63.90.30 and 84.65)	

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
306.03	By the substitution for the heading of item 306.03 of the following: "INDUSTRY: ESSENTIAL OILS, RESINOIDS, PERFUMERY COSMETIC OR TOILET PREPARATIONS"	
311.06	By the substitution for tariff heading No. 51.04 of the following: "51.04 Unprinted fabrics, woven solely from cellulosic, polyester or polyamide fibres (continuous) or mixtures thereof, with a construction of 55 threads or more per cm ² (of which 35 or more threads must be in the warp), 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 lining of a kind suitable for use with clothing"	Full duty"
316.13	By the substitution for tariff heading No. 84.63 of the following: "84.63 Parts (excluding plain shaft bearings, with an inside diameter not exceeding 125 mm), finished or unfinished, of internal combustion piston engines"	Full duty"
317.03	By the substitution in the Note to item 317.03 for the expression: "84.63 Plain half-shaft bearings, unflanged, not incorporated in engines" of the following: "84.63 Plain shaft bearings (excluding spherical plain shaft bearings), with an inside diameter not exceeding 125 mm, not incorporated in engines"	
317.04	By the substitution in the Note to item 317.04 for the expression: "84.63 Plain half-shaft bearings, unflanged, not incorporated in engines" of the following: "84.63 Plain shaft bearings (excluding spherical plain shaft bearings), with an inside diameter not exceeding 125 mm, not incorporated in engines"	

SCHEDULE NO. 5 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Drawback
506.03	By the substitution for the heading of item 506.03 of the following: "PERFUMERY, COSMETIC OR TOILET PREPARATIONS"	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
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By the substitution for tariff heading No. 33.06 of paragraph (3) of tariff item 104.20 of the following:

"33.06 Perfumery, cosmetic or toilet preparations"

SCHEDULE NO. 7 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
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By the insertion after item 709.09 of the following:

"709.10 Sales duty goods returned to the manufacturers thereof during the period 3 July 1978 to 31 December 1978 provided a properly completed application for refund, substantiated by the necessary documentary evidence, is submitted before....., on condition that, in respect of returned goods, the manufacturers qualified prior to 3 July 1978 to set off the duty on such goods in terms of section 77 (1) of the Act against sales duty payable

MADE this 23rd day of January, 1980.

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