

Statutory Instrument No. 19 of 1980

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

AMENDMENT OF SCHEDULES (NO. 6) NOTICE, 1980

(Published on 8th 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		
22.08 and 22.09	By the substitution for tariff Headings Nos. 22.08 and 22.09 of the following:				
22.08	ETHYL ALCOHOL OR NEUTRAL SPIRITS, UNDENATURED, OF A STRENGTH OF NOT LESS THAN 80 PER CENT ALCOHOL BY VOLUME; DENATURED SPIRITS (INCLUDING ETHYL ALCOHOL AND NEUTRAL SPIRITS) OF ANY STRENGTH:				
22.08.10 Undenatured	litre absolute alcohol	317.64 UA per 100 litres of absolute alcohol	free	free	
22.08.20 Denatured	litre absolute alcohol	317.64 UA per 100 litres of absolute alcohol	free	free	
22.09	SPIRITS (EXCLUDING THOSE OF HEADING NO. 22.08); LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS (KNOWN AS CONCENTRATED EXTRACTS) FOR THE MANUFACTURE OF BEVERAGES:				
22.09.10 Compound alcoholic preparations (concentrated extracts) for the manufacture of beverages:					
10 Of an alcoholic strength not exceeding 1.713 per cent alcohol by volume	litre absolute alcohol	25%	free	free	
.90 Other	litre absolute alcohol	317.64 UA per 100 litres of absolute alcohol	free	free	

I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
		Fiscal	General		
22.09.20 Liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	litre absolute alcohol	25% or 84,68 UA per 100 litres	free	free	
22.09.30 Brandy	litre absolute alcohol	317,64 UA per 100 litres of absolute alcohol or 154,20 UA per 100 litres	free	free	
22.09.40 Whisky	litre absolute alcohol	317,64 UA per 100 litres of absolute alcohol or 154,20 UA per 100 litres	free	free	
22.09.50 Rum and arrack	litre absolute alcohol	317,64 UA per 100 litres of absolute alcohol or 154,20 UA per 100 litres	free	free	
22.09.60 Geneva or gin	litre absolute alcohol	317,64 UA per 100 litres of absolute alcohol or 154,20 UA per 100 litres	free	free	
22.09.90 Other	litre absolute alcohol	317,64 UA per 100 litres of absolute alcohol or 154,20 UA per 100 litres	free	free*	
29.04	By the substitution for subheading No. 29.04.80 of the following:				
29.04.77 Mannitol	kg	10%	free	free	
29.04.82 Sorbitol:					
.10 Solid	kg	20% or 0,43 UA per kg less 80%	free	free	
.20 Liquid	kg	20% or 0,43 UA per kg less 80%	free	free*	

I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
		Fiscal	General		
29.14	By the substitution for tariff heading No. 29.14 of the following:				
29.14	MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PERACIDS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:				
29.14.05	Formic acid and its salts and esters:				
.10	Formic acid	kg	15%	free	free
.20	Salts of formic acid	kg	10%	free	free
.30	Liquid aromatic esters of formic acid	kg	free	free	free
.40	Other esters of formic acid	kg	10%	free	free
29.14.07	Acetic acid and its salts; acetic anhydride:				
.10	Acetic acid	kg	0.16 UA per kg	free	free
.20	Sodium acetate	kg	25%	free	free
.30	Cobalt acetate	kg	10%	free	free
.40	Lead acetate	kg	free	free	free
.70	Other salts of acetic acid	kg	10%	free	free
.80	Acetic anhydride	kg	10%	free	free
29.14.09	Esters of acetic acid:				
.10	Ethyl acetate	kg	20% or 0.27 UA per kg less 80%	free	free
.20	Vinyl acetate monomer	kg	20% or 0.45 UA per kg less 80%	free	free
.30	n-Butyl acetate	kg	20% or 0.60 UA per kg less 80%	free	free
.40	Isobutyl acetate	kg	20% or 0.60 UA per kg less 80%	free	free
.45	Other butyl acetates	kg	20% or 0.60 UA per kg less 80%	free	free
.50	2-Ethoxyethyl acetate (ethylene glycol monoethyl ether acetate)	kg	free	free	free
.60	Diethylene glycol monobutyl ether acetate; ethylene glycol monobutyl ether acetate	kg	free	free	free
.70	Amyl acetate	kg	20% or 0.27 UA per kg less 80%	free	free
.75	Ethylene glycol monomethyl ether acetate;	kg	25%	free	free
.80	Other liquid aromatic esters of acetic acid	kg	free	free	free
.90	Other	kg	10%	free	free

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V M.F.N.
		Fiscal	General		
29.14.13 Chloroacetic acids and their salts and esters:					
.10 Chloroacetic acids	kg	15%	free	free	
.20 Salts and esters of chloroacetic acids	kg	10%	free	free	
29.14.17 Propionic acid and its salts and esters:					
.10 Propionic acid	kg	15%	free	free	
.20 Salts and esters of propionic acid	kg	10%	free	free	
29.14.19 Butyric acids and valeric acids, and their salts and esters:					
.10 Butyric acids; valeric acids	kg	15%	free	free	
.20 Salts and esters of butyric acids and valeric acids	kg	10%	free	free	
29.14.23 Palmitic acid and stearic acid and their salts and esters:					
.10 Palmitic acid; stearic acid	kg	15%	free	free	
.20 Aluminium stearate	kg	15% or 1.25 UA per kg less 85%	free	free	
.30 Zinc stearate	kg	15% or 1.15 UA per kg less 85%	free	free	
.50 Epoxidised alkyl esters of palmitic acid and stearic acid	kg	25%	free	free	
.90 Other	kg	10%	free	free	
29.14.29 Acrylic acid and its salts:					
.10 Acrylic acid	kg	15%	free	free	
.20 Salts of acrylic acid	kg	10%	free	free	
29.14.31 Esters of acrylic acid					
29.14.33 Methacrylic acid and its salts:					
.10 Methacrylic acid	kg	15%	free	free	
.20 Salts of methacrylic acid	kg	10%	free	free	
29.14.34 Esters of methacrylic acid	kg	10%	free	free	
29.14.43 Oleic acid; linoleic acid and linolenic acid, and their salts and esters:					
.10 Oleic acid	kg	free	free	free	
.20 Linoleic acid; linolenic acid	kg	15%	free	free	
.30 Epoxidised alkyl esters of oleic acid, linoleic acid and linolenic acid	kg	25%	free	free	
.40 Salts and other esters of oleic acid, linoleic acid and linolenic acid	kg	10%	free	free	
29.14.47 Benzoic acid and its salts and esters:					
.10 Benzoic acid	kg	15%	free	free	
.20 Liquid aromatic esters of benzoic acid	kg	free	free	free	
.30 Benzylidene- α -((2,6-xylyl carbamoyl) methyl) ammonium benzoate	kg	free	free	free	
.40 Salts and other esters of benzoic acid	kg	10%	free	free	
29.14.49 Benzoyl peroxide; benzoyl chloride	kg	10%	free	free	
29.14.59 Phenylacetic acid and its salts and esters:					
.10 Phenylacetic acid	kg	15%	free	free	
.20 Salts and esters of phenylacetic acid	kg	10%	free	free	
29.14.90 Monocarboxylic acids not elsewhere provided for under this heading, and their salts and esters:					
.10 Acids	kg	15%	free	free	
.20 Epoxidised alkyl esters of tall oil fatty acids	kg	25%	free	free	

I Tariff Heading	II Statistical Unit	III Rate of Duty			V M.F.N.
		Fiscal	General		
.39 Bioallethin	kg	free	free	free	
.40 Dicyclomine hydrochloride	kg	20% or 45,00 UA per kg less 80%	free	free	
.90 Other	kg	10%	free	free	

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
166.00	By the substitution for tariff heading No. 29.00 of the following: "29.00 Organic chemicals (excluding goods of headings or subheadings Nos. 29.01.20, 29.01.40, 29.02.05, 29.02.35, 29.02.40, 29.02.45, 29.02.50, 29.03.25, 29.03.50, 29.04.10, 29.04.35, 29.04.85, 29.05.20, 29.06.60, 29.07.40, 29.08.60, 29.13.60, 29.14.05.10, 29.14.09.50, 29.14.09.60, 29.14.17.10, 29.14.19.10, 29.15.20, 29.15.30, 29.15.80, 29.16.10, 29.16.15, 29.16.20, 29.16.25, 29.16.50, 29.16.70, 29.16.75, 29.16.80, 29.19.30, 29.19.40, 29.19.90, 29.23.30, 29.23.40, 29.23.55, 29.23.80, 29.24.10, 29.26.10, 29.28.10, 29.31.50, 29.31.70, 29.35.07, 29.35.09, 29.35.11, 29.35.20, 29.35.50, 29.35.70, 29.37, 29.42.10 and 29.44.10)	7,5%"

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
460.06	By the substitution for tariff heading No. 29.04 of the following: "29.04 (1) Pentacerythritol (excluding di- or tripentacerythritol), in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit (2) Sorbitol, entered for home consumption before 30 June 1980, in such quantities as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit.	Full duty Full duty less 10%"

MADE this 30th day of January, 1980.

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