

Statutory Instrument No. 87 of 1985

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 46) NOTICE, 1985

(Published on 5th July, 1985)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV General	V M.F.N.
87.02 By the deletion of subheading No. 87.02.87.				
92.12 By the substitution for tariff heading No. 92.12 of the following:				
"92.12 GRAMOPHONE RECORDS AND OTHER SOUND OR SIMILAR RECORDINGS; MATRICES FOR THE PRODUCTION OF RECORDS, PREPARED RECORD BLANKS, FILM FOR MECHANICAL SOUND RECORDING, PREPARED TAPES, WIRES, STRIPS AND LIKE ARTICLES OF A KIND COMMONLY USED FOR SOUND OR SIMILAR RECORDING:				
92.12.15 Gramophone records: .10 Recordings for teaching languages; religious recordings being mainly a reproduction of speech	no.	free	free	free

	I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV General Duty	V M.F.N.
	.20 Gramophone recordings (disc type) on polyvinyl chloride or similar plastic film or sheet, whether or not laminated or supported	no.	35%	free	free
	.90 Other	no.	10%	free	free
92.12.25	Other sound or similar recordings:				
	.10 Recordings for teaching languages; religious recordings being mainly a reproduction of speech	no.	free	free	free
	.50 Recordings identifiable for use with computers and similar machines for the processing of data	no.	20%	free	free
92.12.30	.90 Other Matrices for the manufacture of records	no.	20% free	free free	free free
92.12.40	Magnetic tape for sound or similar recording:				
	.05 With a width not exceeding 6,3 mm, put up in cassettes	no.	25% or 1,00 UA each less 75%	free	free
	.15 With a width not exceeding 6,3 mm, not put up in cassettes	no.	25%	free	free
	.25 With a width exceeding 6,3 mm, put up in cassettes	no.	10%	free	free

I Tariff Heading		II Statistical Unit	III Rate of Duty Fiscal	IV General	V M.F.N.
	.35 With a width exceeding 6,3 mm, not put up in cassettes	no.	10%	free	free
92.12.90	Other:				
	.10 Magnetic disc packs for automatic data processing machines	no.	free	free	free
	.90 Other	no.	free	free	free"

**Schedule No. 3 to the Act**

I Rebate Item	Tariff Heading	Rebate Code	II Description	III Extent of Rebate
317.03			By the substitution in the Note for tariff heading No. 84.62 of the following: "84.62 (1) Radial deep groove ball bearings, single row (excluding those incorporated in subassemblies other than front wheel stub axle subassemblies) (2) Tapered roller bearings, single row, including cup and cone assemblies (excluding those incorporated in subassemblies other than front wheel stub axle subassemblies)"	

Schedule No. 4 to the Act

I Item	II Tariff Heading and Description	III Extent of Rebate
405.05	By the deletion of tariff heading No. 92.12.	
411.00	By the insertion after tariff heading No. 91.03 of the following:	
	"92.12 Recordings identifiable for use with computers and similar machines for the processing of data	Full duty"

MADE this 17th day of June, 1985.

P.S. MMUSI,  
*Vice-President and Minister of Finance  
and Development Planning.*

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