

Statutory No. 134 of 1985

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

**AMENDMENT OF SCHEDULES (NO. 63) NOTICE, 1985**  
(Published on 18th October, 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 Rate of Duty General	V M.F.N.
97.03	By the substitution for tariff heading No. 97.03 of the following:				
	"97.03 OTHER TOYS; WORKING MODELS OF A KIND USED FOR RECREATIONAL PURPOSES:				
	97.03.05 Electric trains, including rails, signals and other accessories therefor	no.	25%	free	free
	97.03.15 Scale model assembly kits, whether or not working models (excluding those of subheading No. 97.03.05):				
	.10 Working models of a kind used for outdoor recreation	no.	10%	free	free
	.90 Other	no.	25%	free	free
	97.03.25 Other construction sets and construction toys	no.	25%	free	free
	97.03.35 Toys representing animals or other non-human creatures:				

I		II	III	IV	V	
Tariff Heading		Statistical	Rate of Duty			
		Unit	Fiscal	General	M.F.N.	
	.10	Stuffed	no.	25%	free	free
	.20	Of artificial plastic material or rubber, inflatable or with a solid cross-section	no.	35%	free	free
97.03.35	.30	Other, of artificial plastic material or rubber, of a value for duty purposes not exceeding 0,09 UA each	no.	25% plus 0,02 UA each	free	free
	.40	Other, of artificial plastic material or rubber, of a value for duty purposes exceeding 0,09 UA each but not exceeding 0,13 UA each	no.	25% plus 0,04 UA each	free	free
	.50	Other, of artificial plastic material or rubber, of a value for duty purposes exceeding 0,13 UA each but not exceeding 0,21 UA each	no.	25% plus 0,06 UA each	free	free

		I	II	III	IV	V
		Tariff Heading	Statistical Unit	Rate of Duty Fiscal	Rate of Duty General	M.F.N.
97.03.35	.60	Other, of artificial plastic material or rubber, of a value for duty purposes exceeding 0,21 UA each	no.	25% plus 0,10 UA each	free	free
	.90	Other	no.	25%	free	free
97.03.45		Toy musical instruments and apparatus:				
	.10	Of artificial plastic material	no.	35%	free	free
	.90	Other	no.	25%	free	free
97.03.55		Puzzles:				
	.10	Of artificial plastic material	no.	35%	free	free
	.90	Other	no.	25%	free	free
97.03.65		Other toys, put up in sets or outfits:				
	.10	Of artificial plastic material	no.	35%	free	free
	.90	Other	no.	25%	free	free
97.03.75		Other toys and models, incorporating a motor:				
	.10	Remote controlled or battery operated toys and models, of a kind used for out door recreation	no.	10%	free	free

I		II	III	IV	V	
Tariff Heading		Statistical	Rate of Duty	General	M.F.N.	
		Unit	Fiscal			
97.03.75	.20	Other remote controlled or battery operated toys and models	no.	25%	free	free
	.80	Other, of artificial plastic material	no.	35%	free	free
	.90	Other	no.	25%	free	free
97.03.90	Other:					
	.10	Of metal	no.	25%	free	free
	.20	Of artificial plastic material	no.	35%	free	free
	.30	Of wood	no.	25%	free	free
	.90	Other	no.	25%	free	free"

MADE this 10th day of September, 1985.

D.N. MAGANG,  
*Acting Minister of Finance and  
Development Planning.*