

Statutory Instrument No. 58 of 1986

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

AMENDMENT OF SCHEDULES (NO. 23) NOTICE, 1986
(Published on 27th June, 1986)

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. to the Act

I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV General	V M.F.N.
Chapter 16	By the substitution for the Notes to Chapter 16 of the following: <u>NOTES:</u> 1. This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapter 2 and 3. 2. For the purposes of sub-heading No. 16.02.05 the expression "homogenised preparations" means preparations of meat or meat offal, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which			

I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV Rate of Duty General	V M.F.N.
<p>which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02."</p>				
<p>16.02 By the substitution for tariff heading No. 16.02 of the following:</p>				
<p>"16.02 OTHER PREPARED OR PRESERVED MEAT OR MEAT OFFAL:</p>				
<p>16.02.05 Homogenised preparations</p>	kg	free	free	free
<p>16.02.15 Of liver of any animal:</p>				
<p>.10 Paté de foie gras and foie gras (goose liver paste)</p>	kg	0,055 UA per kg	free	free
<p>.30 Other pastes</p>	kg	20%	free	free
<p>.90 Other</p>	kg	0,03 UA per kg	free	free
<p>16.02.25 Of poultry of heading No. 01.05:</p>				
<p>.10 Pastes</p>	kg	20%	free	free
<p>.80 Other, of turkeys</p>	kg	0,03 UA per kg	free	free
<p>.90 Other</p>	kg	0,03 UA per kg	free	free
<p>16.02.35 Of swine:</p>				
<p>.10 Ham and cuts, thereof</p>	kg	0,138 UA per kg	free	free
<p>.20 Shoulders and cuts thereof</p>	kg	0,138 UA per kg	free	free

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty Fiscal	General	M.F.N.
.80	Pastes	kg	20%	free	free
.90	Other, including mixtures	kg	0,138 UA per kg	free	free
16.02.45	Of bovine animals:				
.10	Pastes	kg	20%	free	free
.80	Other meat, in airtight metal containers	kg	30% or 1,00 UA per kg	free	free
.90	Other	kg	0,03 UA per kg	free	free
16.02.90	Other:				
.10	Pastes	kg	20%	free	free
.90	Other	kg	0,03 UA per kg	free	free

Part 4 of Schedule No. 1 to the Act

I	II	III
Surcharge Item	Tariff Heading and Description	Rate of Surcharge
164.00	By the substitution for tariff heading No. 16.00 of the following: "16.00 Preparations of meat, of fish, of crustaceans or molluscs (excluding goods of subheadings Nos. 16.01.05, 16.01.10, 16.02.15.10, 16.02.35.10, 16.03.10, 16.04.05.20, 16.04.05.30, 16.04.15.20, 16.04.25.20, 16.05.20, 16.05.30, 16.05.40 and 16.05.50)	10%"

Schedule No. 3 to the Act

I Rebate Item	Tariff Heading	Rebate Code	II Description	III Extent of Rebate
306.01			By the insertion after rebate code 03.00 to tariff heading No. 29.23 of the following:	
	"04.00	47	3,4-Dimethoxyphenethylamine, for the manufacture of verapamil hydrochloride	Full duty"
			By the insertion after rebate code 02.00 to tariff heading No. 29.27 of the following:	
	"03.00	48	3,4-Dimethoxyphenylacetonitrile,, for the manufacture of verapamil hydrochloride	Full duty"
315.03			By the substitution for tariff heading No. 76.03 of the following:	
	"76.03	01.00 42	Coiled strip, of aluminium, of a thickness exceeding 0,28 mm but not exceeding 0,47 mm containing, by mass, more than 3 per cent but not exceeding 5 per cent magnesium, of a width not exceeding 48,5 mm, not coated with paint or enamel, for the manufacture of easy-opening ends for metal containers	Full duty"

Schedule No. 5 to the Act

I Item	II Tariff Heading and Description	III Extent of Refund
533.00	By the substitution for paragraph (3) of tariff heading No. 27.10 of the following: "(3) Distillate fuels and residual fuel oils, used for purposes other than for aviation or road transport	Full duty less 0,00365 UA per litre

MADE this 28th day of May, 1986.

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

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