

*Statutory Instrument 88 of 1986*

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

**AMENDMENT OF SCHEDULES (NO. 40) NOTICE, 1986**  
(Published on 17th October, 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

**General Notes**

By the insertion in General Note I after the expression "'vol.' means volume;" of the expression "'v/v' means volume in volume;".

**Chapter 27**

By the substitution for Note 6 to Chapter 27 of the following:

"6. In this Chapter the following expression shall be considered to refer to hydrocarbon oils which are liquid at normal temperature and pressure and which comply with one or more of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Director provided the principal use of such oils is considered by the Director in every case to be as specified hereunder in respect of such oils:

(a) "Aviation spirit" -

Principal use: Fuel in aircraft with spark ignition piston engines.

Distillation: Between 10 per cent (v/v) and 40 per cent (v/v) distils over up to 75°C, not less than 50 per cent (v/v) distils over up to 105°C and not less than 90 per cent (v/v) distils over up to 135°C

Density at 20°C: Not exceeding 0,725 kg per litre.

(b) "Petrol" -

Principal use: Fuel in road vehicles or other equipment with spark ignition piston engines.

Distillation: Not less than 10 per cent (v/v) distils over at a temperature between 77°C and 115°C and not less than 90 per cent (v/v) distils over up to 185°C.

Density at 20°C: Not exceeding 0,755 kg per litre.

- (c) "Aviation kerosene" -  
Principal use: Fuel in aircraft with jet turbine engines (with or without propellers).  
Distillation: Not less than 10 per cent (v/v) distils over up to 205°C and with a distillation end point not exceeding 300°C.  
Density at 20°C: 0,771 to 0,827 kg per litre.  
Flash point (closed test at sea level): Minimum 38°C.
- (d) "Power paraffin" -  
Principal use: Fuel in low-compression ratio spark ignition piston engines.  
Distillation: Not less than 15 per cent (v/v) distils over up to 175°C, not less than 50 per cent (v/v) distils over up to 197°C and not less than 95 per cent (v/v) distils over up to 250°C.  
Density at 20°C: Not exceeding 0,845 kg per litre.  
Flash point (closed test at sea level): Minimum 23°C.
- (e) "Illuminating or heating kerosene" -  
Principal use: For illumination or heating.  
Distillation: Not less than 50 per cent (v/v) distils over up to 220°C and with a final boiling point not exceeding 280°C.  
Density at 20°C: Not exceeding 0,815 kg per litre.  
Flash point (closed test at sea level): Minimum 43°C.  
Gross calorific value per kg: Minimum 46,02 megajoule.
- (f) "White spirit" -  
Principal use: Industrial purposes.  
Distillation: Not more than 10 per cent (v/v) distils over up to 155°C and not less than 90 per cent (v/v) distils over up to 195°C.  
Density at 20°C: Not exceeding 0,785 kg per litre.  
Flash point (closed test at sea level): Minimum 34°C.
- (g) "Distillate fuels" (for example, gas oil and diesel fuel) -  
Principal use: Fuel in compression ignition piston engines.  
Distillation: Not less than 90 per cent (v/v) distils over up to 380°C.  
Density at 20°C: Less than 0,915 kg per litre.  
Flash point (closed test at sea level): Minimum "over 55 °C".  
Gross calorific value per kg: Minimum 44,50 megajoule.  
Kinematic viscosity at 40°C: 1,6 - 10 mm<sup>2</sup> per second.
- (h) "Residual fuel oils" -  
Principal use: Fuel in furnaces.  
Density at 20°C: Minimum 0,915 kg per litre.  
Flash point (closed test at sea level): Minimum "over 55°C".  
Gross calorific value per kg: Maximum 44,50 megajoule.  
Kinematic viscosity at 50°C: Minimum 24 mm<sup>2</sup> per second."

Note.- The specifications of certain mineral oil products are amended.

Schedule No. 3 to the Act

I				II	III
Rebate Item	Tariff Heading	Rebate Code		Description	Extent of Rebate
315.01				By the insertion after tariff heading No. 73.15 of the following: Rails, of iron or steel, in such quantities and at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for further processing	Full duty less the greater of 5% or 0,04 UA per kg"
	"73.16	01.00	49		

MADE this 23rd day of September, 1986.

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

L2/7/172 XXIII