

Statutory Instrument No. 108 of 1987

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

AMENDMENT OF SCHEDULES (NO. 38) NOTICE, 1987
(Published on 2nd October, 1987)

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 Statis= tical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
07.04	By the substitution for sub= heading No. 07.04.40 of the following: "07.04.40 Tomatoes	kg	0,04 UA per kg	free	free"
08.13	By the substitution for sub= heading No. 08.13.80 of the following: "08.13.80 Frozen, or provi= sionally preserved in brine, in sul= phur water or in other preservative solutions	kg	5%	free	free"
17.02	By the substitution for tariff heading No. 17.02 of the following: "17.02 OTHER SUGARS IN SOLID FORM; SUGAR SYRUPS, NOT CONTAINING ADDED FLAVOURING OR COLOUR= ING MATTER; ARTIFI= CIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CAMEL:				
	17.02.15 Lactose and lactose syrup:				

I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
.10 Lactose, not containing added flavouring or colouring matter	kg	0,0275 UA per kg	free	free
.20 Lactose, containing added flavouring or colouring matter	kg	0,0275 UA per kg	free	free
.30 Lactose syrup	kg	0,0275 UA per kg	free	free
17.02.25 Maple sugar and maple syrup:				
.10 Maple sugar	kg	0,01 UA per kg	free	free
.30 Maple syrup	kg	0,0099 UA per kg	free	free
17.02.40 Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 per cent by mass of fructose	kg	0,01 UA per kg	free	free
17.02.50 Glucose and glucose syrup, containing in the dry state at least 20 per cent but less than 50 per cent by mass of fructose	kg	0,01 UA per kg	free	free
17.02.70 Fructose and fructose syrup, containing in the dry state more than 50 per cent by mass of fructose:				
.10 Fructose	kg	0,05 UA per kg	free	free
.20 Fructose syrup	kg	free	free	free
17.02.90 Other, including invert sugar:				

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty		
			Fiscal	General	M.F.N.
.10	Palm sugar, not containing added flavouring or colouring matter	kg	0,0099 UA per kg	free	free
.20	Palm sugar, containing added flavouring or colouring matter	kg	0,01 UA per kg	free	free
.30	Other sugars	kg	0,05 UA per kg	free	free
.50	Golden syrup	kg	0,01 UA per kg	free	free
.90	Other	kg	free	free	free"
85.04	By the substitution for tariff heading No. 85.04 of the following:				
"85.04	ELECTRIC ACCUMULATORS:				
85.04.15	Lead-acid, of a kind used for starting piston engines	no.	0,75 UA each	free	free
85.04.25	Other lead-acid accumulators:				
.10	9 V	no.	0,75 UA each	free	free
.90	Other	no.	5%		
85.04.35	Nickel-cadmium	no.	20%	free	free
85.04.45	Nickel-iron	no.	20%	free	free
85.04.90	Other accumulators	no.	20%	free	free
85.04.99	Parts:				
.15	For lead-acid accumulators (excluding those of a kind used for starting piston engines)		5%	free	free
.25	Other battery plates of a thickness of 6,35 mm or more		10%	free	free
.90	Other		20%	free	free"

Part 4 of Schedule No. 1 to the Act

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
164.00	By the substitution for tariff heading No. 17.00 of the following: "17.00 Sugars and sugar confectionery (excluding goods of headings or subheadings Nos. 17.02.15.10, 17.02.25.30, 17.02.90.10, 17.03.10 and 17.04)	10%"

Schedule No. 3 to the Act

I Rebate Item	Tariff Heading	Rebate Code	II Description	III Extent of Rebate
307.01			By the insertion after rebate code 17.00 to tariff heading No. 39.02 of the following:	
	"18.00	43	Ethylene polymers and copolymers, in plates, sheets, strip, film and foil, not pressure-sensitive, with a thickness not exceeding 10 mm, for the manufacture of tubes	Full duty"
307.08	"40.05	01.00	43 By the insertion after tariff heading No. 40.01 of the following: Plates, sheets and strip, of unvulcanised natural or synthetic rubber, for the manufacture of machine roller coverings	Full duty"
	"03.00	49	By the insertion after rebate code 02.00 to tariff heading No. 40.08 of the following: Plates and sheets, of unhardened vulcanised rubber, for the manufacture of machine roller coverings	Full duty"
	"40.09	01.00	45 By the insertion after tariff heading No. 40.08 of the following: Piping and tubing, of unhardened vulcanised rubber, with an outside diameter not exceeding 170 mm, for the manufacture of machine roller coverings	Full duty"

I		II		III
Rebate Item	Tariff Heading	Rebate Code	Description	Extent of Rebate
316.01			By the insertion after tariff heading No. 48.01 of the following:	
	"53.11	01.00	49 Woven fabrics of sheep's or lamb's wool or of fine animal hair, for the manufacture of machine roller coverings	Full duty
	55.09	01.00	42 Woven fabrics of cotton, for the manufacture of machine roller coverings	Full duty"
321.01			By the deletion of tariff headings Nos. 40.05, 40.08, 40.09 and 55.09.	

Schedule No. 4 to the Act

I	II		III
Item	Tariff Heading and Description		Extent of Rebate
460.01	By the substitution for tariff heading No. 02.01 of the following:		
	"02.01	(1) Meat of animals of the bovine species, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty
		(2) Meat of sheep, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty
		(3) Edible offals, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty"

Note:- The effect of this amendment is that provision is made for a rebate of the full duty on meat of sheep and edible offals, fresh, chilled or frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture, may allow by specific permit.

MADE this 8th day of September, 1987.

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

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