

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

AMENDMENT OF SCHEDULES (NO. 10) NOTICE, 1990
(Published on 16th March, 1990)

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

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
15.16			By the deletion of subheading No. 1516.80.		
NOTE: Subheading No. 1516.20.80 is deleted with retrospective effect to 1st January, 1988.					
39.17			By the substitution for sub- heading No. 3917.21.90 of the following:		
	“.90	0	Other	kg	30%”
			By the substitution for sub- heading No. 3917.22.90 of the following:		
	“.90	7	Other	kg	30%”
			By the substitution for sub- heading No. 3917.23.90 of the following:		
	“.90	3	Other	kg	30%”
39.17			By the substitution for subheading No. 3917.29.90 of the following:		
	“.90	1	Other	kg	30%”
			By the substitution for subheading No.3917.31.90 of the following:		
	“.90	5	Other	kg	30%”
39.17			By the substitution for subheading No. 3917.32.90 of the following:		
	“.90	1	Other	kg	30%”
			By the substitution for subheading No. 3917.33 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"3917.33	2	Other, not reinforced or other- wise combined with other materials, with fittings	kg	30%"
			By the substitution for subheading No. 3917.39.90 of the following:		
	".90	6	Other	kg	30%"
			By the substitution for subheading No. 3917.40 of the following:		
	"3917.40	8	Fittings	kg	30%"
39.22			By the substitution for subheading No. 3922.10 of the following:		
	"3922.10	9	Baths, shower-baths and wash- basins	no.	30%"
			By the substitution for subheading No. 3922.90.90 of the following:		
	".90	0	Other	no.	30%"
39.23			By the substitution for subheading No. 3923.10 of the following:		
	"3923.10	2	Boxes, cases, crates and similar articles	kg	30%"
			By the substitution for subheading No. 3923.21.90 of the following:		
	".90	9	Other	kg	30%"
			By the substitution for subheading No. 3923.29.90 of the following:		
	".90	1	Other	kg	30%"
			By the substitution for subheading No. 3923.30 of the following:		
	"3923.30	1	Carboys, bottles, flasks and similar articles	kg	30%"
			By the substitution for subheading No. 3923.40.90 of the following:		
	".90	1	Other	kg	30%"
			By the substitution for subheading No. 3923.50 of the following:		
	"3923.50	2	Stoppers, lids, caps and other closures	kg	30%"
			By the substitution for subheading No. 3923.90.90 of the following:		
	".90	4	Other	kg	30%"
39.24 and			By the substitution for subheadings Nos. 39.24 and 39.25 of the		

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39.25			following:		
"39.24			TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS.		
	3924.10	6	Tableware and kitchenware	kg	30%
	3924.90	2	Other	kg	30%"
39.25			BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	"3925.10	6	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	30%
	3925.20	4	Doors, windows and their frames and thresholds for doors	kg	30%
	3925.30	9	Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	30%
	3925.90	6	Other	kg	30%"
39.26			By the substitution for subheading No. 3926.10.90 of the following:		
	".90	9	Other	kg	30%"
			By the substitution for subheading No. 3926.20.90 of the following:		
	".90	3	Other	kg	30%"
			By the substitution for subheadings Nos. 3926.30 and 3926.40 of the following:		
	"3926.30	2	Fittings for furniture, coach- work or the like	kg	30%
	3926.40	7	Statuettes and other ornamental articles	kg	30%"
			By the deletion of subheading No. 3926.90.13.		
			By the deletion of subheading No. 3926.90.50		
			By the substitution for subheading No. 3926.90.90 of the following:		
	".90	5	Other	kg	30%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
42.02			By the substitution for subheading No. 4202.39.10 of the following:		
	“.10	2	Of plastics (excluding sheeting of plastics)	no.	20%”
49.10			By the deletion of subheading No. 4910.00.10.		
62.03			By the substitution for subheading No. 6203.41.20 of the following		
	“.20	3	Bib and brace overalls	no.	35% or 350u /kg net less 65% with a maximum of 250u/kg net”
			By the substitution for subheading No. 6203.42.20 of the following:		
	“.20	1	Bib and brace overalls	no.	35% or 350u /kg net less 65% with a maximum of 250u/kg net”
62.03			By the substitution for subheading No. 6203.43.20 of the following:		
	“.20	6	Bib and brace overalls	no.	35% or 350u /kg net less 65% with a maximum of 250u /kg net”
			By the substitution for subheading No. 6203.49.20 of the following:		
	“.20	4	Bib and brace overalls	no.	35% or 350u/kg net less 65% with a maximum of 250u/kg net”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
62.03			By the substitution for subheading No. 6203.41.20 of the following:		
	“.20	3	Bib and brace overalls	no.	30%”
			By the substitution for subheading No. 6203.42.20 of the following:		
	“.20	1	Bib and brace overalls	no.	30%”
			By the substitution for subheading No. 6203.43.20 of the following:		
	“.20	6	Bib and brace overalls	no.	30%”
			By the substitution for subheading No. 6203.49.20 of the following:		
	“.20	4	Bib and brace overalls	no.	30%”
71.17			By the substitution for subheading No. 7117.90.20 of the following:		
	“.20	3	Of plastics (excluding articles of beads and cuff-links and studs)		20%”
84.11			By the substitution for subheading No. 8411.2 of the following:		
	“8411.2		Turbo-propellers:		
	8411.21	5	Of a power not exceeding 1 100 kW	no.	free
	8411.22	1	Of a power exceeding 1 100 kW	no.	free”
84.36			By the substitution for subheading No. 8436.29.20 of the following:		
	“.30	1	Drinking troughs of plastics, with an inside diameter exceeding 200 mm, for poultry	no.	1 550 u each less 100%”
84.80			By the substitution for subheading No. 8480.30.10 of the following:		
	“.10	6	Of plastics		30%”
85.42			By the substitution for subheading No. 8542.90 of the following:		
	“8542.90		Parts:		
	.10	1	Of electronic integrated circuits		free
	.90	2	Other		5%”
91.13			By the substitution for subheading No. 9113.90.10 of the following:		
	“.10	8	Of plastics	no.	30%”
94.05			By the substitution for subheading No. 9405.10.05 of the following:		
	“.05	5	Of plastics (excluding spotlights)	no.	30%”
			By the substitution for subheading No. 9405.20.10 of the following:		
	“.10	6	Of plastics	no.	30%”

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	“.05	9	By the substitution for subheading No. 9405.40.05 of the following: Of plastics (excluding ships' navigation lamps and searchlights)	no.	30%”
			By the deletion of subheading No. 9405.50.05.		
			By the deletion of subheading No. 9405.60.10.		
	“.90	9	By the substitution for subheading No. 9405.92.90 of the following: Other		30%”
94.06			By the deletion of subheading No. 9406.00.10.		
96.15	“.20	1	By the substitution for subheading No. 9615.90.20 of the following: Other, of plastics		30%”
97.01			By the deletion of subheading No. 9701.90.10.		

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
307.03	“3903.90	01.06	63	By the insertion after tariff heading No. 39.03 of the following: Methyl methacrylate-butadiene-styrene, for the manufacture of bottles and jars	Full duty
				By the deletion of tariff heading No. 39.06.	
NOTE:	1.			The effect of this amendment is that the provision for a rebate of duty on methyl methacrylate-butadiene-styrene for the manufacture of bottles and jars of plastics, is transferred from tariff heading No. 39.06 to tariff heading No. 3903.90, with retrospective effect to 1st January, 1988.	
	2.			The provision for a rebate of duty on the moulding powders of tariff heading No. 39.06 is deleted as these powders are free of duty.	
316.21	“3705.90	01.06	60	By the insertion after tariff heading No. 32.14 of the following: Photographic plates and film, exposed and developed, for	Full duty”

the manufacture of electronic integrated circuits

By the insertion after tariff heading No. 38.23 of the following:

*3919.10	01.06	69	Self-adhesive film, in rolls, of polymers of vinyl chloride, of a width not exceeding 20 cm and of a thickness not exceeding 0,05 mm, for the manufacture of electronic integrated circuits	Full duty"
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By the deletion of tariff heading No. 85.42.

- NOTES:
1. Provision is made for a rebate of the full duty on photographic plates and film, exposed and developed, and certain self-adhesive film of polymers of vinyl chloride, for the manufacture of electronic integrated circuits.
 2. The provision for a rebate of duty on certain parts for the manufacture of electronic integrated circuits is deleted as they are now free of duty.

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
412.21				By the insertion after rebate item 412.20 of the following:	
*412.21	00.00	01.00	02	Machinery and mechanical appliances and electrical machinery and equipment of Chapters 84 and 85 of Schedule No. 1, which are imported in more than one consignment as a result of strikes, shutouts or other causes beyond the control of the importer and supplier, subject to the prior permission of the Director	Not exceeding the duty in excess of the amount of duty that would have been due had the goods been imported in a single consignment"

MADE this 26th day of February, 1990

F. G. MOGAE,
Minister of Finance and Development Planning.