

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

**AMENDMENT OF SCHEDULES (NO. 16) NOTICE, 1990**  
(Published on 18th May, 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
-54.02			By the substitution for sub-heading No. 5402.42 of the following:		
	"5402.42	7	Of polyesters, partially oriented	kg	15% or 40% /kg less 85%"

**Part 2 Section B of Schedule No. 1 to the Act**

ITEM	HEADING	SUB- HEAD- ING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
124.10			By the substitution for item 124.10 of the following:		
"124.10	84.43		PRINTING MACHINERY; MACHINES FOR USES ANCILLARY TO PRINTING:		
		8443.00	Printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded); printing machines, suitable for use with both automatic data processing machines and other apparatus	10%	10%"

**Schedule No. 3 to Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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NOTE: The provisions for a rebate of the duty on woven pile fabrics, for the manufacture of motor vehicle door panel covers, motor vehicle seat covers and motor vehicle headrest covers, are made retrospective to 1st September, 1986.

312.01				By the deletion of rebate code 01.00 to tariff heading No. 64.06.	
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NOTE: The provision for a rebate of duty on vamps of embossed fabrics, for the manufacture of footwear, is withdrawn.

**Schedule No. 4 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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405.04				By the insertion after rebate code 04.00 to tariff heading No. 00.00 of the following:	
		"05.00	00	Goods forwarded unsolicited and free to any welfare organisation registered in terms of the Societies Act (Cap. 18.01) entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry for the official use by such organisation	Full duty"

NOTE: Provision is made for a rebate of the full duty on goods forwarded unsolicited and free to any welfare organisation registered in terms of the Societies Act (Cap. 18.01) entered in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry for the official use by such organisation.

460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.02 of the following:	
460.10		"02.00	44	Uncoated paper and paperboard of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of headings Nos. 48.01 or 48.03), entered for home consumption on or before 30th June, 1990, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for tariff headings Nos. 48.03 and 48.04 of the following:	
460.10	*48.03	01.00	41	Toilet or facial tissue stock towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (includ- ing square) sheets with at least one side exceeding 36 cm in unfolded state, entered for home consumption on or before 30th June, 1990, after proof has been submitted that entry in respect of such paper or paper- board was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty
	48.04	01.00	48	Uncoated kraft paper and paperboard in rolls or sheets (excluding that of heading No. 48.02 or 48.03), entered for home consumption on or before 30th June, 1990, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty**
460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.05 of the following:	
		*02.00	49	Other uncoated paper and paperboard, in rolls or sheets, entered for home consumption on or before 30th June, 1990, after proof has been sub- mitted that entry in respect of such paper or paperboard was accepted prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty**

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NOTE: The period for entry in terms of the rebate provisions is extended by 6 months.

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MADE this 2nd day of April, 1990

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

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