

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

AMENDMENT OF SCHEDULES (NO. 24) NOTICE, 1990
(Published on 22nd June, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 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	STATISTICAL UNIT	RATE OF DUTY
58.01 and 58.02			By the substitution for headings Nos. 58.01 and 58.02 of the following:		
"58.01			WOVEN PILE FABRICS AND CHENILLE FABRICS (EXCLUDING FABRICS OF HEADING NO. 58.02 OR 58.06).		
	5801.10		Of wool or fine animal hair:		
	.07	1	Velvet, of a mass exceeding 275 g/m ²	m ²	25%
	.90	8	Other	m ²	10%
	5801.2		Of cotton:		
	5801.21	5	Uncut weft pile fabrics	m ²	25%
	5801.22	1	Cut corduroy	m ²	free
	5801.23	8	Other weft pile fabrics	m ²	10%
	5801.24		Warp pile fabrics, epingle (uncut):		
	.07	1	Velvet, of a mass exceeding 275 g/m ²	m ²	25%
	.90	6	Other	m ²	10%
	5801.25		Warp pile fabrics, cut:		
	.07	8	Velvet, of a mass exceeding 275 g/m ²	m ²	25%
	.90	6	Other	m ²	10%
	5801.26	7	Chenille fabrics	m ²	10%
	5801.3		Of man-made fibres:		
	5801.31	9	Uncut weft pile fabrics	m ²	25%
	5801.32	6	Cut corduroy	m ²	free
	5801.33	2	Other weft pile fabrics	m ²	10%
	5801.34		Warp pile fabrics, epingle (uncut):		
	.07	6	Velvet, of a mass exceeding 275 g/m ²	m ²	25%
	.90	4	Other	m ²	10%
	5801.35		Warp pile fabrics, cut:		
	.07	2	Velvet, of a mass exceeding 275 g/m ²	m ²	25%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	90	0	Other	m ²	10%
	5801.36	1	Chenille fabrics	m ²	10%
	5801.90		Other		
	.07	8	Velvet, of a mass exceeding 275 g/m ²	m ²	25%
	.17	5	Uncut or semi-cut moquette	m ²	25%
	.90	6	Other	m ²	10%
58.02			TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS (EXCLUDING NARROW FABRICS OF HEADING NO. 58.06); TUFTED TEXTILE FABRICS (EXCLUDING PRODUCTS OF HEADING NO. 57.03).		
	5802.1		Terry towelling and similar woven terry fabrics, of cotton:		
	5802.11	4	Unbleached	m ²	30%
	5802.19	5	Other	m ²	30%
	5802.20	2	Terry towelling and similar woven terry fabrics, of other textile materials	m ²	10%
	5802.30	7	Tufted textile fabrics	m ²	10%

NOTE: Headings Nos. 58.01 and 58.02 are restated.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
308.02				By the insertion after tariff heading No. 41.03 of the following:	
	"42.03			Articles of apparel, of leather, showing signs of appreciable wear, for the manufacture of polishing and grinding buffs and protective gloves	Full duty"
311.13				By the insertion after tariff heading No. 59.04 of the following:	
	"63.01			Worn clothing and other worn articles of textile materials, for the manufacture of polishing and grinding buffs	Full duty"
311.18				By the insertion after tariff heading No. 58.10 of the following:	
	"63.01			Worn clothing and other worn articles of textile materials, for the manufacture of wiping rags and cleaning cloths	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
308.02				By the insertion after tariff heading No. 41.04 of the following:	
	"4203.10	01.06	68	Articles of apparel, of leather, showing signs of appreciable wear, for the manufacture of polishing and grinding buffs	Full duty
		02.06	62	Articles of apparel, of leather, showing signs of appreciable wear, for the manufacture of protective gloves	Full duty"
311.13				By the insertion after tariff heading No. 56.07 of the following:	
	"63.09	01.04	42	Worn clothing and other worn articles of textile materials, for the manufacture of polishing and grinding buffs	Full duty"
311.18				By the insertion after tariff heading No. 58.10 of the following:	
	"63.09	01.04	41	Worn clothing and other worn articles of textile materials, for the manufacture of wiping rags and cleaning cloths	Full duty"
NOTE: The provisions for a rebate of the full duty on articles of apparel, of leather, showing signs of appreciable wear, and worn clothing and other worn textile articles, for the manufacture of protective gloves of leather, wiping rags and cleaning cloths, and polishing and grinding buffs are made retrospective with effect from 29th May, 1986.					
315.08				By the substitution for tariff headings Nos. 7214.10, 7214.60, 7215.90, 72.26, 72.27, 72.28, 7228.30, 7228.40 and 7228.60 of the following:	
	"72.11	01.04	45	Flat-rolled products of non-alloy steel, containing by mass 0,6 per cent or more of carbon, of a width of less than 600 mm, not clad, plated or coated, for the manufacture of saw blades	Full duty
		02.04	49	Flat-rolled products of non-alloy steel, containing by mass 0,6 per cent or more of carbon, of a width of less than 600 mm, not clad, plated or coated, hot-rolled, for the manufacture of files	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	72.14	01.04	44	Bars and rods, of non-alloy steel, containing by mass 0,6 per cent or more of carbon, not further worked than hot-rolled, not flat in section, of which no cross-sectional dimension is less than 40 mm, for the manufacture of rock drills and parts thereof	Full duty
		02.04	49	Bars and rods, of non-alloy steel, containing by mass 0,6 per cent or more of carbon, not further worked than hot-rolled, for the manufacture of files	Full duty
	7214.10	01.06	62	Bars and rods, of iron or non-alloy steel (excluding those with a circular cross-section), for the manufacture of thread-rolling dies	Full duty
	7214.60	01.06	69	Bars and rods, of iron or non-alloy steel (excluding those with a circular cross-section), for the manufacture of thread-rolling dies	Full duty
	7215.90	01.06	67	Bars and rods, of iron or non-alloy steel (excluding those with a circular cross-section), for the manufacture of thread-rolling dies	Full duty
	72.20	01.04	43	Flat-rolled products of stainless steel, of a width of less than 600 mm, for the manufacture of saw blades	Full duty
	72.22	01.04	46	Bars and rods of stainless steel, not further worked than hot-rolled, not flat in section, of which no cross-sectional dimension is less than 40 mm, for the manufacture of rock drills and parts thereof	Full duty
	72.24	01.04	49	High speed steel in ingots or other primary forms and semi-finished products of high speed steel, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
7225.20	01.06	60		Flat-rolled products of high speed steel, of a width of 600 mm or more, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty
	72.26	01.04	41	Flat-rolled products of other alloy steel, of a width of less than 600 mm, for the manufacture of saw blades	Full duty
	7226.20	01.06	67	Flat-rolled products of high speed steel, of a width of less than 600 mm, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty
	7227.10	01.06	66	Bars and rods, hot-rolled, in irregularly wound coils, of high speed steel, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty
	72.28	01.04	44	Bars and rods of alloy steel, not further worked than hot-rolled, not flat in section, of which no cross-sectional dimension is less than 40 mm, for the manufacture of rock drills and parts thereof	Full duty
	7228.10	01.06	62	Bars and rods of high speed steel, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty
	7228.30	01.06	67	Bars and rods, of alloy steel (excluding those with a circular cross-section), for the manufacture of thread-rolling dies	Full duty
	7228.40	01.06	64	Bars and rods, of alloy steel (excluding those with a circular cross-section), for the manufacture of thread-rolling dies	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	7228.60	01.06	69	Bars and rods, of alloy steel (excluding those with a circular cross-section), for the manufacture of thread-rolling dies	Full duty
	7229.10	01.06	69	Wire of high speed steel, for the manufacture of pressing, stamping, drilling, tapping, threading, boring, broaching, milling and similar cutting tools	Full duty"

NOTE: The effect of this amendment is that a transposition error is rectified with retrospective effect to 1st January, 1988.

320.08				By the substitution for rebate item 320.08 of the following:	
"320.08				<u>INDUSTRY: BALL POINT PENS, FELT-TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS, AND PENCILS</u>	
	3215.90	01.06	66	Ink for ball point pens, felt-tipped and other porous tipped pens and markers	Full duty
	4016.92	01.06	64	Erasers, for attachment to pencils	Full duty
	44.08	01.04	44	Wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, for the manufacture of pencils	Full duty
	9608.99	01.06	65	Parts (excluding barrels and caps), for the manufacture of ball point pens, felt-tipped and other porous tipped pens and markers	Full duty
	9609.20	01.06	67	Pencil leads, black or coloured, for the manufacture of woodcased pencils	Full duty"

NOTE: Rebate item 320.08 is restated.

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10				By the insertion after tariff heading No. 48.05 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"48.08	01.00	43	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03 or 48.18), 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"
		02.00	48	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of headings Nos. 48.03, 48.09, 48.10 or 48.18), 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"

NOTE: Provision is made for a temporary rebate of duty on certain paper, paperboard, cellulose wadding and webs of cellulose fibres with retrospective effect to 1st January, 1988.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
601.09				By the substitution for rebate item 601.09 of the following:		
"601.09				EXCISABLE GOODS OF ANY DESCRIPTION ENTERED FOR THE EXCLUSIVE AND OFFICIAL USE OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP (UNTAG) IN SOUTH-WEST AFRICA OR FOR SALE OF RESALE IN COMMISSARIES ESTABLISHED,		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				<p>MAINTAINED AND OPERATED BY UNTAG, FOR THE BENEFIT OF THE MEMBERS OF UNTAG: PROVIDED THAT -</p> <p>(i) ANY GOODS SO ENTERED (EXCLUDING GOODS OF A CONSUMABLE NATURE WHICH HAVE BEEN CONSUMED DURING THE OPERATIONS OF UNTAG), SHALL BE TRANSFERRED TO ANY PERSON OR BODY ENTITLED THERETO UNDER THIS SCHEDULE OR EXPORTED TO A COUNTRY OUTSIDE THE COMMON CUSTOMS AREA NOT LATER THAN THE DATE OF DEPARTURE OF THE FINAL ELEMENT OF UNTAG: PROVIDED FURTHER THAT IF SUCH GOODS ARE NOT SO TRANSFERRED OR EXPORTED, ANY DUTY LEVIABLE AT THE TIME THE GOODS WERE SO ENTERED SHALL BE PAID THEREON;</p> <p>(ii) COMMISSARIES SO ESTABLISHED, MAINTAINED AND OPERATED, MAY SELL OR RESELL WITHOUT PAYMENT OF DUTY ANY SUCH GOODS OF A CONSUMABLE NATURE (FOR EXAMPLE, TOBACCO, TOBACCO PRODUCTS AND BEER) AND OTHER SUCH GOODS OF SMALL VALUE, CUSTOMARILY PROVIDED BY COMMISSARIES, ONLY TO MEMBERS OF UNTAG OTHER THAN LOCALLY RECRUITED PERSONNEL:</p>		
.10	105.10	01.00	51	Petroleum oils	Full duty	Full duty
.20	000.00	01.00	58	Other	Full duty"	

NOTE: The effect of the amendment is that provision is made for a refund of the full duty on petroleum oils used by Untag in South West Africa, with retrospective effect to 1st February, 1989.

610.14

By the insertion after rebate item 610.13 of the following:

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
"610.14	126.05	01.05	55	<p>One motor vehicle of a class or type approved by the Director, adapted to the extent the Director may prescribe or may deem sufficient for driving by a permanently physically disabled person or for the transport of a permanent physically disabled person who is medically declared to be a quadriplegic, subject to a permit issued by the Director and any additional conditions which he may impose in each case -</p> <p>(i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Director within a period of 3 years from the date of entry under this item:</p> <p>Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to the payment of duty in accordance with the regulations; and</p> <p>(ii) a rebate of duty in terms of this item shall be allowed only once per person during a period of 3 years or such shorter period as the Director may in exceptional circumstances decide</p>	Full duty"	

615.01

By the insertion before rebate item 615.01.10 of the following:

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
“.05	117.00	01.00	37	Motor vehicles, entered under any item of this Part, damaged by accident or unavoidable cause	Full duty”	

- NOTES:
- Provision is made for a rebate of the full duty on —
 - motor vehicles for permanently physically disabled persons, subject to the conditions as set out in rebate item 610.14, and
 - motor vehicles which are damaged by accident or unavoidable cause.
 - The amendments have retrospective effect to 1st December, 1989.

614.02				By the substitution for rebate item 614.02 of the following:		
“614.02	000.00	01.00	08	Excisable goods exported by an exporter registered with the Permanent Secre- tary, Ministry of Commerce and Industry as an approved exporter, pro- vided a duly completed refund application in the prescribed form for a total amount of excise duty of UA20 or more, supported by the nece- ssary documentary evidence, is submitted to the Collector within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the excise duty on any such goods was paid:	Full duty”	
				Provided that such refund appli- cation may relate to more than one consignment each of a value of UA20 or more and the date of entry for export is taken to be the date of export of the first such consignment		

MADE this 15th day of May, 1990

F. G. MOGAE
Minister of Finance and Development
Planning