

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

AMENDMENT OF SCHEDULES (NO. 9) NOTICE, 1990  
(Published on 2nd 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
03.07			By the substitution for subheading No. 0307.10 of the following:		
	"0307.10		Oysters:		
	.10	3	Oyster spat	kg	6u/kg
	.90	1	Other	kg	6/ukg"

NOTE: Specific provision, at the existing rate of duty, is made for oyster spat. This amendment is consequential to the amendment of Part 4 of Schedule No. 1 and has retrospective effect to 11th August, 1989.

26.08			By the substitution for heading No. 26.08 of the following:		
"26.08	2608.00	7	ZINC ORES AND CONCENTRATES.	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
39.01			By the substitution for subheading No. 3901.20 of the following:		
	"3901.20		Polyethylene having a specific gravity of 0.94 or more:		
	.05	5	Chlorinated	kg	free
	.10	1	Other, liquids and pastes	kg	10% or 230u/ kg less 90%
	.90	7	Other	kg	10% or 230u/ kg less 90%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
70.19			By the substitution for sub-headings Nos. 7019.10.20 and 7019.10.30 of the following:		
	“.20	2	Rovings of a value for duty purposes of less than 400u/kg	kg	20%
	.30	0	Rovings of a value for duty purposes of 400u/kg or more	kg	free”
			By the substitution for sub-heading No. 7019.10.50 of the following:		
	“.50	4	Chopped strands	kg	20%”
			By the substitution for sub-heading No. 7019.31.10 of the following:		
	“.10	0	Chopped strand mat	kg	20%”

**Part 4 of Schedule No. 1 to the Act**

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00			By the substitution for sur-charge code 01.00 to tariff heading No. 03.00 of the following:	
		“01.00	Goods of headings and sub-headings Nos. 0301.10, 0302.11, 0302.12, 0302.40, 0302.70, 0303.21, 0303.22, 0303.50, 0303.80, 0305.41, 0305.42, 0305.61, 03.06 and 03.07 (excluding subheading No. 0307.10.10)	60%”

**NOTE:** Oyster spat is exempted from payment of surcharge, with retrospective effect to 11th August, 1989.

**Schedule No. 3 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
303.01				By the substitution for tariff heading No. 15.13 of the following:	
	"1513.2	01.05	59	Palm kernel oil and its fractions, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of edible vegetable fats and oils	Full duty
303.01	1513.2	02.05	53	Babassu oil and its fractions, for processing into paint or varnish oil	Full duty
		03.05	58	Babassu oil and its fractions, for the manufacture of industrial monocarboxylic fatty acids	Full duty"
<b>With effect up to and including 8th February, 1990</b>					
318.01				By the insertion after tariff heading No. 39.04 of the following:	
	"3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty less 20%"
<b>With effect from 9th February, 1990</b>					
318.01				By the substitution for tariff heading No. 3917.40 of the following:	
	"3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment	Full duty"

**NOTE:** A transposition error is rectified with retrospective effect to 1st January, 1988 and the extent of rebate on the relevant goods is amended with effect from 9th February, 1990.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
321.01				By the substitution for tariff heading No. 15.13 of the following:	
	"1513.2	01.05	57	Palm kernel oil and its fractions, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for purposes other than baking, hydrogenation, mixing with fats or refining	Full duty
		02.05	51	Babassu oil and its fractions, for purposes other than baking hydrogenation, mixing with fats or refining	Full duty"

MADE this 7th day of February, 1990

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