

Statutory Instrument No. 3 of 1991

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

AMENDMENT OF SCHEDULES (NO. 1) NOTICE, 1991
(Published on 25th 1991)

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 | STATIS- TICAL UNIT | RATE OF DUTY |
|---------------------------------|-----------------|----------|--------------------------------------------------------------------------------------|--------------------------|-------------------------------|
| 02.01, 02.02 and 02.03 | | | By the substitution for headings Nos. 02.01, 02.02 and 02.03 of the following: | | |
| “02.01 | | | MEAT OF BOVINE ANIMALS, FRESH OR CHILLED | | |
| | 0201.10 | 2 | Carcasses and half-carcasses | kg | 20% or 300u/kg less 80% |
| | 0201.20 | 7 | Other cuts with bone in | kg | 20% or 900u/kg less 80% |
| 02.02 | | | MEAT OF BOVINE ANIMALS, FROZEN. | | |
| | 0202.10 | 6 | Carcasses and half-carcasses | kg | 20% or 300u/kg less 80% |
| | 0202.20 | 0 | Other cuts with bone in | kg | 20% or 900u/kg less 80% |
| | 0202.30 | 5 | Boneless | kg | 20% or 900u/kg less 80% |
| 02.03 | | | MEAT OF SWINE, FRESH, CHILLED OR FROZEN. | | |
| 0203.1 | | | Fresh or chilled: | | |
| | 0203.11 | 6 | Carcasses and half-carcasses | kg | 20% or 200u/kg less 80% |

| HEADING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATISTICAL UNIT | RATE OF DUTY |
|---------|-------------|-------|-----------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|
| | 0203.12 | | Hams, shoulders and cuts thereof, with bone in: | | |
| | .10 | 4 | Short rib | kg | 20% |
| | .90 | 8 | Other | kg | 50% |
| | 0203.19 | 7 | Other | kg | 50% |
| | 0203.2 | | Frozen: | | |
| | 0203.21 | 0 | Carcasses and half-carcasses | kg | 20% or 200u/kg less 80% |
| | 0203.22 | | Hams, shoulders and cuts thereof, with bone in: | | |
| | .10 | 4 | Short rib | kg | 20% |
| | .90 | 2 | Other | kg | 50% |
| | 0203.29 | 1 | Other | kg | 50%'' |
| 02.06 | | | By the substitution for heading No. 02.06 of the following: | | |
| "02.06 | | | EDIBLE OFFAL OF BOVINE ANIMALS, SWINE SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN. | | |
| | 0206.10 | 0 | Of bovine animals, fresh or chilled | kg | 30% |
| | 0206.2 | | Of bovine animals, frozen: | | |
| | 0206.21 | 1 | Tongues | kg | 30% |
| | 0206.22 | 8 | Livers | kg | 30% |
| 30% | 0206.29 | 2 | | Other | kg |
| | 0206.30 | 2 | Of swine, fresh or chilled | kg | 30% |
| | 0206.4 | | Of swine, frozen: | | |
| | 0206.41 | 0 | Livers | kg | 30% |
| | 0206.49 | 1 | Other | kg | 30% |
| | 0206.80 | 2 | Other, fresh or chilled | kg | 30% |
| | 0206.90 | 7 | Other, frozen | kg | 30%'' |
| 02.10 | | | By the substitution for heading No. 02.10 of the following | | |

| HEADING | SUB- HEADING | C. D. | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY |
|---------|-----------------|----------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------|
| "02.10 | | | MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL. | | |
| | 0210.1 | | Meat of swine: | | |
| | 0210.11 | 8 | Hams, shoulders and cuts thereof, with bone in | kg | 50% |
| | 0210.12 | 4 | Bellies (streaky) and cuts thereof | kg | 50% |
| | 0210.19 | 9 | Other | kg | 50% |
| | 0210.20 | 6 | Meat of bovine animals | kg | 50% |
| | 0210.90 | 8 | Other, including edible flours and meals of meat or meat offal | kg | 50%" |
| 16.01 | | | By the substitution for heading No. 16.01 of the following: | | |
| "16.01 | 1601.00 | | SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS. | | |
| | 1601.00 .10 | 0 | Pate de foie gras and foie gras (goose liver paste) | kg | 5,5u/kg |
| | .80 | 1 | Other, in airtight metal containers | kg | 2,75u/kg |
| | .90 | 9 | Other | kg | 50%" |
| 16.02 | | | By the substitution for sub- heading No. 1602.20 of the following: | | |
| | "1602.20 | | Of liver of any animal: | | |
| | .10 | 3 | Pate de foie gras and foie gras (goose liver paste) | kg | 5,5u/kg |
| | .90 | 1 | Other | kg | 50%" |
| | | | By the substitution for sub- headings Nos. 1602.4 and 1602.50 of the following: | | |
| | "1602.4 | | Of swine: | | |
| | 1602.41 | 1 | Hams and cuts thereof | kg | 13,8u/kg |

| HEADING | SUB- HEADING | C. D. | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY |
|---------|-----------------|----------|-------------------------------------------------------------------------------------------------------|--------------------------|--------------------------------|
| | 1602.42 | 8 | Shoulders and cuts thereof | kg | 50% |
| | 1602.49 | | Other, including mixtures: | | |
| | .30 | 4 | Semi-cooked ribs, frozen, not marinated, in immediate packings of a content of 10 kg or more | kg | 50% |
| | .90 | 8 | Other | kg | 50% |
| | 1602.50 | | Of bovine animals: | | |
| | .30 | 1 | Tripe | kg | 3u/kg |
| | .40 | 9 | Other, dehydrated, in immediate packings of 5 kg or more | kg | 3u/kg |
| | .90 | 5 | Other | kg | 50%" |
| 29.03 | | | By the substitution for sub- heading No. 2903.13 of the following: | | |
| | "2903.13 | 8 | Chloroform (trichloro- methane) | kg | free" |
| 29.15 | | | By the substitution for sub- heading No. 2915.50.20 of the following: | | |
| | ".30 | 9 | Calcium propionate | kg | free |
| | .90 | 2 | Other | kg | 10%" |
| 39.01 | | | By the substitution for sub- headings Nos. 3901.10.10 and 3901.10.90 of the following: | | |
| | ".10 | 7 | Other liquids and pastes | kg | 10% or 255u/kg less 90% |
| | .90 | 5 | Other | kg | 10% or 255u/kg less 90%" |
| | | | By the substitution for sub- headings Nos. 3901.90.80 and 3901.90.90 of the following: | | |
| | ".80 | 4 | Other, having a specific gravity of less than 0,94 | kg | 10% or 255u/kg less 90% |
| | .90 | 1 | Other | kg | 10% or 255u/kg less 90%" |

| IHEADING | SUB- HEADING | C. D. | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY |
|----------|-----------------|----------|---------------------|--------------------------|--------------------|
|----------|-----------------|----------|---------------------|--------------------------|--------------------|

NOTE: The effect of this amendment is that the rate of duty on certain polymers of ethylene, in primary forms, is amended from 10th or 275u/kg less 90% and 10% or 170u/kg less 90% to 10% or 255u/kg less 90%. This amendment has retrospective effect to 18th August, 1989.

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

| ITEM | HEAD- ING | SUB- HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE | DUTY CUSTOMS |
|---------|--------------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----------------|
| 126.05 | | | By the substitution for item 126.05 of the following: | | |
| "126.05 | | | VEHICLES | | |
| | | | NOTES: | | |
| | | | 1. The following motor vehicles are deemed not to be excisable: | | |
| | | | (i) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles; and | | |
| | | | (ii) motor vehicles manufactured solely from second-hand and new parts, as the Director may decide. | | |
| | | | 2. When calculating the ad valorem excise duty in tariff items 126.05.30, 126.05.80 and 126.05.90 the value of any body (excluding cab) fitted in the manufacturing warehouse shall not be taken into account. | | |
| | | | 3. For the purposes of determining the seating capacity of any passenger motor vehicle, the minimum continuous seat length per person shall be taken to be 38 cm in the case of bench type seats. | | |
| .10 | 87.01 | | ROAD TRACTORS FOR SEMI-TRAILERS | 3% or the total excise value of all such motor vehicles removed | — |

| ITEM | HEAD- ING | SUB- HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE | OF DUTY CUSTOMS |
|------|--------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| .20 | 87.02 | | PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE BUT NOT EXCEEDING 16 SEATS (IN- CLUDING THE DRIVER'S SEAT) | 3% or the total excise value of all such motor vehicles removed | — |
| .30 | 87.02 | | PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF 17 SEATS OR MORE (INCLUDING THE DRIVER'S SEAT) | 3% or the total excise value of all such motor vehicles removed | — |
| .40 | 87.03 | | MOTOR CARS (INCLUDING STATION WAGONS) | 12% or the total excise value of all such motor vehicles removed less UA2 100/ vehicle or 2,5% | — |
| .50 | 87.04 | | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE TOTAL NOT EXCEEDING 2 000 KG | 3% of the total excise value of all such motor vehicles removed | — |
| .60 | 87.04 | | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO- BUILT, OF A VEHICLE MASS EXCEEDING 2 000 KG | 3% or the total excise value of all such motor vehicles removed | — |

| ITEM | HEAD- ING | SUB- HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE | OF DUTY CUSTOMS |
|------|----------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------------|
| 70 | 87.04 | | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT), OF A VEHICLE MASS NOT EXCEEDING 2 000 KG WITH REAR BODY OR 1 900 KG WITHOUT REAR BODY | 3% of the total excise value of all such motor vehicles removed | — |
| .80 | 87.02 87.04 | | CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLU- DING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10) | 3% or the total excise value of all such motor vehicles removed | — |
| .90 | 87.06 | | CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10) | 3% or the total excise value of all such motor vehicles removed" | — |

NOTE: The effect of the amendment is that the rate of ad valorem excise duty on motor vehicles is increased by 2,5% with effect from 1st December, 1990.

MADE this 4th day of December, 1990.

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