

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

AMENDMENT OF SCHEDULES (NO. 11) NOTICE, 1991
(Published on 22nd February, 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.02 of the following:	
		"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 heading No. 48.01 or 48.03), entered for home consumption on or before 28 June 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"
	"48.03	01.00	41	By the substitution for tariff headings Nos. 48.03 and 48.04 of the following: 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,	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state, entered for home consumption on or before 28 June 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of 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 28 June 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"
		"02.00	49	By the substitution for rebate code 02.00 to tariff heading No. 48.05 of the following: Other uncoated paper and paperboard, in rolls or sheets, entered for home consumption on or before 28 June 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty By the substitution for tariff heading No. 48.08 of the following:	Full duty"

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 28 June 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"
		"02.00	48	By the substitution for rebate code 02.00 to tariff heading No. 48.11 of the following: 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 28 June 1991, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"

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

MADE this 25th day of January, 1991.

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