

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

AMENDMENT OF SCHEDULES (NO. 16) NOTICE, 1991  
(Published on 15th March, 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
52.05 and 52.06			By the substitution for headings Nos. 52.05 and 52.06 of the following:		
"52.05			COTTON YARN (EXCLUDING SEWING THREAD), CONTAINING 85 PER CENT OR MORE BY MASS OF COTTON, NOT PUT UP FOR RETAIL SALE:		
	5205.1		Single yarn, of uncombed fibres:		
	5205.11	4	Measuring 714,29 dtex or more	kg	15% or 670u/ kg less 85%
5205.12			Measuring less than 714,29 dtex but not less than 232,56 dtex:		
	.10	8	Measuring 320 dtex or more	kg	15% or 750u/ kg less 85%
	.90	6	Other	kg	15% or 850u/ kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	5205.13	7	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 020u/kg less 85%
	5205.14	3	Measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 130u/kg less 85%
	5205.15	1	Measuring less than 125 dtex	kg	15% or 1 210u/kg less 85%
	5205.2		Single yarn, of combed fibres:		
	5205.21	9	Measuring 714,29 dtex or more	kg	15% or 870u/kg less 85%
	5205.22		Measuring less than 714,29 dtex but not less than 232,56 dtex:		
	.10	2	Measuring 320 or more	kg	15% or 920u/kg less 85%
	.90	0	Other	kg	15% or 1 020u/kg less 85%
	5205.23	1	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 220u/kg less 85%
	5205.24	8	Measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 320u/kg less 85%
	5205.25	4	Measuring less than 125 dtex	kg	15% or 1 420u/kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	5205.3		Multiple (folded) or cabled yam, of uncombed fibres:		
	5205.31	3	Measuring per single yam 714,29 dtex or more	kg	15% or 800u/ kg less 85%
	5205.32		Measuring per single yam less than 714,29 dtex but not less than 232,56 dtex:		
	.10	7	Measuring 320 dtex or more	kg	15% or 975u/ kg less 85%
	.90	5	Other	kg	15% or 1 075u/ kg less 85%
	5205.33	6	Measuring per single yam less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 280u/ kg less 85%
	5205.34	2	Measuring per single yam less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 460u/ kg less 85%
	5205.35	9	Measuring per single yam less than 125 dtex	kg	15% or 1 745u/ kg less 85%
	5205.4		Multiple (folded) or cabled yam, of combed fibres:		
	5205.41	8	Measuring per single yam 714,29 dtex or more	kg	15% or 1 000u/ kg less 85%
	5205.42		Measuring per single yam less than 714,29 dtex but not less than 232,56 dtex:		
	.10	1	Measuring 320 dtex or more	kg	15% or 1 145u/ kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	8	Other	kg	15% or 1 245u/ kg less 85%
	5205.43	0	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 480u/ kg less 85%
	5205.44	7	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 650u/ kg less 85%
	5205.45	3	Measuring per single yarn less than 125 dtex	kg	15% or 1 955u/ kg less 85%
52.06			COTTON YARN (EXCLUDING SEWING THREAD), CONTAINING LESS THAN 85 PER CENT BY MASS OF COTTON, NOT PUT UP FOR RETAIL SALE:		
	5206.1		Single yarn, of uncombed fibres:		
	5206.11	8	Measuring 714,29 dtex or more	kg	15% or 670u/kg less 85%
	5206.12		Measuring less than 714,29 dtex but not less than 232,56 dtex:		
	.10	1	Measuring 320 dtex or more	kg	15% or 750u/ kg less 85%
	.90	9	Other	kg	15% or 850u/ kg less 85%
	5206.13	0	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 020u/ kg less 85%
	5206.14	7	Measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 130u/ kg less 85%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	5206.15	3	Measuring less than 125 dtex	kg	15% or 1 210u/ kg less 85%
	5206.2		Single yarn, of combed fibres:		
	5206.21	2	Measuring 714,29 dtex or more	kg	15% or 870u/ kg less 85%
	5206.22		Measuring less than 714,29 dtex but not less than 232,56 dtex:		
	.10	6	Measuring 320 or more	kg	15% or 920u/ kg less 85%
	.90	4	Other	kg	15% or 1 020u/ kg less 85%
	5206.23	5	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 220u/ kg less 85%
	5206.24	1	Measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 320u/ kg less 85%
	5206.25	8	Measuring less than 125 dtex	kg	15% or 1 420u/ kg less 85%
	5206.3		Multiple (folded) or cabled yarn, of uncombed fibres:		
	5206.31	7	Measuring per single yarn 714,29 dtex or more	kg	15% or 800u/ kg less 85%
	5206.32		Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	0	Measuring 320 dtex or more	kg	15% or 975u/kg less 85%
	.90	9	Other	kg	15% or 1 075u/kg less 85%
	5206.33	0	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 280u/kg less 85%
	5206.34	6	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 460u/kg less 85%
	5206.35	2	Measuring per single yarn less than 125 dtex	kg	15% or 1 745u/kg less 85%
	5206.4		Multiple (folded) or cabled yarn, of combed fibres:		
	5206.41	1	Measuring per single yarn 714,29 dtex or more	kg	15% or 1 000u/kg less 85%
	5206.42		Measuring per single yarn less than 714,29 dtex but not less than 232,56 dtex:		
	.10	5	Measuring 320 dtex or more	kg	15% or 1 145u/kg less 85%
	.90	3	Other	kg	15% or 1 245u/kg less 85%
	5206.43	4	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 480u/kg less 85%
	5206.44	0	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 650u/kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
5206.45	7		Measuring per single yarn less than 125 dtex	kg	15% or 1 955u/ kg less 85%
55.09 and 55.10			By the substitution for headings Nos. 55.09 and 55.10 of the following:		
"55.09			YARN (EXCLUDING SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
	5509.1		Containing 85 per cent or more but mass of staple fibres of nylon or other polyamides:		
	5509.11	4	Single yarn	kg	15% or 770u/ kg less 85%
	5509.12	0	Multiple (folded) or cabled yarn	kg	15% or 1 020u/ kg less 85%
	5509.2		Containing 85 per cent or more by mass of polyester staple fibres:		
	5509.21		Single yarn:		
	.03	3	Measuring 714,29 dtex or more	kg	15% or 675u/ kg less 85%
	.05	6	Measuring less than 714,29 dtex but not less than 320 dtex	kg	15% or 750u/ kg less 85%
	.07	6	Measuring less than 320 dtex but not less than 232,56 dtex	kg	15% or 850u/ kg less 85%
	.09	2	Measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 000u/ kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.11	4	Measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 120u/kg less 85%
	.13	0	Measuring less than 125 dtex	kg	15% or 1 190u/kg less 85%
	5509.22		Multiple (folded) or cabled yarn:		
	.03	6	Measuring per single yarn 714,29 dtex or more	kg	15% or 805u/kg less 85%
	.05	6	Measuring per single yarn less than 714,29 dtex but not less than 320 dtex	kg	15% or 975u/kg less 85%
	.07	2	Measuring per single yarn less than 320 dtex but not less than 232,56 dtex	kg	15% or 1 075u/kg less 85%
	.09	9	Measuring per single yarn less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 260u/kg less 85%
	.11	0	Measuring per single yarn less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 450u/kg less 85%
	.13	7	Measuring per single yarn less than 125 dtex	kg	15% or 1 725u/kg less 85%
	5509.3		Containing 85 per cent or more by mass of acrylic or modacrylic staple fibres:		
	5509.31	3	Single yarn	kg	15% or 970u/kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	5509.32	6	Multiple (folded) or cabled yarn	kg	15% or 1 220u/ kg less 85%
	5509.4		Other yarn, containing 85 per cent or more by mass of synthetic staple fibres:		
	5509.41	8	Single yarn	kg	15% or 870u/ kg less 85%
	5509.42	4	Multiple (folded) or cabled yarn	kg	15% or 1 020u/ kg less 85%
	5509.5		Other yarn of polyester staple fibres:		
	5509.51		Mixed mainly or solely with artificial staple fibres:		
	.03	7	Single yarn, measuring 714,29 dtex or more	kg	15% or 670u/ kg less 85%
	.05	3	Single yarn, measuring less than 714,29 dtex but not less than 232,56 dtex	kg	15% or 850u/ kg less 85%
	.07	4	Single yarn, measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 020u/ kg less 85%
	.09	6	Single yarn, measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 130u/ kg less 85%
	.11	8	Single yarn, measuring less than 125 dtex	kg	15% or 1 210u/ kg less 85%
	.13	4	Multiple (folded) or cabled yarn, measuring 714,29 dtex or more	kg	15% or 800u/ kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
.15	0		Multiple (folded) or cabled yarn, measuring less than 714,29 dtex but not less than 232,56 dtex	kg	15% or 1 075u/ kg less 85%
	.17	7	Multiple (folded) or cabled yarn, measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 280u/ kg less 85%
	.19	3	Multiple (folded) or cabled yarn, measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 460u/ kg less 85%
	.21	5	Multiple (folded) or cabled yarn, measuring less than 125 dtex	kg	15% or 1 745u/ kg less 85%
	5509.52		Mixed mainly or solely with wool or fine animal hair:		
	.10	6	Single yarn	kg	15% or 1 460u/ kg less 85%
	.20	3	Multiple (folded) or cabled yarn	kg	15% or 1 710u/ kg less 85%
	5509.53		Mixed mainly or solely with cotton:		
	.03	4	Single yarn, measuring 714,29 dtex or more	kg	15% or 740u/ kg less 85%
	.05	6	Single yarn, measuring less than 714,29 dtex but not less than 320 dtex	kg	15% or 810u/ kg less, 85%
	.07	2	Single yarn, measuring less than 320 dtex but not less than 232,56 dtex	kg	15% or 910u/ kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.09	9	Single yarn, measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 080u/kg less 85%
	.11	0	Single yarn, measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 190u/kg less 85%
	.13	7	Single yarn, measuring less than 125 dtex	kg	15% or 1 270u/kg less 85%
	.15	3	Multiple (folded), or cabled yarn, measuring 714,29 dtex or more	kg	15% or 870u/kg less 85%
	.17	3	Multiple (folded), or cabled yarn, measuring less than 714,29 dtex but not less than 320 dtex	kg	15% or 1 065u/kg less 85%
	.19	6	Multiple (folded), or cabled yarn, measuring less than 320,56 dtex but not less than 232,56 dtex	kg	15% or 1 135u/kg less 85%
	.21	8	Multiple (folded), or cabled yarn, measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 340u/kg less 85%
	.23	4	Multiple (folded), or cabled yarn, measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 520u/kg less 85%
	.25	0	Multiple (folded), or cabled yarn, measuring less than 125 dtex	kg	15% or 1 805u/kg less 85%
5509.59			Other:		
	.03	8	Single yarn, measuring 714,29 dtex or more	kg	15% or 740u/kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.05	6	Single yarn, measuring less than 714,29 dtex but not less than 320 dtex	kg	15% or 810u/ kg less 85%
	.07	0	Single yarn, measuring less than 320 dtex but not less than 232,56 dtex	kg	15% or 910u/ kg less 85%
	.09	7	Single yarn, measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 080u/ kg less 85%
	.11	9	Single yarn, measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 190u/ kg less 85%
	.13	5	Single yarn, measuring less than 125 dtex	kg	15% or 1 270u/ kg less
	.15	1	Multiple (folded), or cabled yarn, measuring 714,29 dtex or more	kg	15% or 870u/ kg less 85%
	.17	8	Multiple (folded), or cabled yarn, measuring less than 714,29 dtex but not less than 320 dtex	kg	15% or 1 065u/ kg less 85%
	.19	4	Multiple (folded), or cabled yarn, measuring less than 320 dtex but not less than 232,56 dtex	kg	15% or 1 135u/ kg less 85%
	.21	6	Multiple (folded), or cabled yarn, measuring less than 232,56 dtex but not less than 192,31 dtex	kg	15% or 1 340u/ kg less 85%
	.23	2	Multiple (folded), or cabled yarn, measuring less than 192,31 dtex but not less than 125 dtex	kg	15% or 1 520u/ kg less 85%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.25	9	Multiple (folded), or cabled yarn, measuring less than 125 dtex	kg	15% or 1 805u/kg less 85%
	5509.6		Other yarn, of acrylic or modacrylic staple fibres:		
	5509.61		Mixed mainly or solely with wool or fine animal hair:		
	.10	4	Single yarn	kg	15% or 1 320u/kg less 85%
	.20	1	Multiple (folded), or cabled yarn	kg	15% or 1 570u/kg less 85%
	5509.62		Mixed mainly or solely with cotton:		
	.10	0	Single yarn	kg	15% or 1 010u/kg less 85%
	.20	8	Multiple (folded), or cabled yarn	kg	15% or 1 260u/kg less
	5509.69		Other:		
	.10	5	Single yarn	kg	15% or 1 010u/kg less 85%
	.20	2	Multiple (folded), or cabled yarn	kg	15% or 1 260u/kg less 85%
	5509.9		Other yarn:		
	5509.91		Mixed mainly or solely with wool or fine animal hair:		
	.10	8	Single yarn	kg	15% or 1 320u/kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
.20	5		Multiple (folded), or cabled yarn	kg	15% or 1 320u/ kg less 85%
	5509.92		Mixed mainly or solely with cotton:		
	.10	4	Single yarn	kg	15% or 1 220u/ kg less 85%
	.20	1	Multiple (folded), or cabled yarn	kg	15% or 1 470u/ kg less 85%
	5509.99		Other:		
	.10	9	Single yarn	kg	15% or 870u/ kg less 85%
	.20	6	Multiple (folded), or cabled yarn	kg	15% or 1 120u/ kg less 85%
	55.10		YARN (EXCLUDING SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
	5510.1		Containing 85 per cent or more by mass of artificial staple fibres:		
	5510.11	4	Single yarn	kg	15% or 1 205u/ kg less 85%
	5510.12	0	Multiple (folded) or cabled yarn	kg	15% or 1 465u/ kg less 85%
	5510.20		Other yarn, mixed mainly or solely with wool or fine animal hair:		
	.10	2	Single yarn	kg	15% or 920u/ kg less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	7	Multiple (folded), or cabled yarn	kg	15% or 1 170u/ kg less 85%
	5510.30		Other yarn, mixed mainly or solely with cotton:		
	.10	4	Single yarn	kg	15% or 1 170u/ kg less 85%
	.20	1	Multiple (folded), or cabled yarn	kg	15% or 1 420u/ kg less 85%
	5510.90		Other yarn:		
	.10	1	Single yarn	kg	15% or 920u/ kg less 85%
	.20	9	Multiple (folded), or cabled yarn	kg	15% or 1 170u/ kg less 85%"

- NOTES:
1. The rate of duty on certain cotton yarn and certain yarn of synthetic or artificial staple fibres, are amended.
  2. Cotton yarn and certain yarn of synthetic or artificial staple fibres, which comply with the conditions of item 460.22, may be entered under rebate of duty under that item and for this purpose the Permanent Secretary, Ministry of Commerce and Industry has certified that the amendment of the rate of duty is as a result of an application for tariff protection not previously published in the Government Gazette for general information.

MADE this 21st day of February, 1991.

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