

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

AMENDMENT OF SCHEDULES (NO. 24) NOTICE, 1991
(Published on 12th April, 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 proposed to be 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
16.02			By the substitution for sub-heading No. 1602.49.30 of the following:		
	"30	4	Semi-cooked ribs, frozen, not marinated, in immediate packings of a content of 10 kg or more	kg	25%"
NOTE:	The rate of duty on semi-cooked ribs, frozen, not marinated, in immediate packings of a content of 10 kg is reduced from 50% to 25%. The amendment has retrospective effect to 30 November 1990.				
85.23			By the substitution for sub-heading No. 8523.1 of the following:		
	"8523.1		Magnetic tapes:		
	8523.11		Of a width not exceeding 4 mm:		
	.10	9	Put up in cassettes	no.	15% or 100u each less 85%
	.20	7	Not put up in cassettes	no.	15%
	8523.12		Of a width exceeding 4 mm but not exceeding 6,5 mm:		
	.10	6	Of a width not exceeding 6,3 mm, put up in cassettes	no.	15% or 100u each less 85%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	3	Of a width not ex- ceeding 6,3 mm, not put up in cassettes		
	.80	7	Other, put up in cassettes	no.	10%
	.90	4	Other	no.	10%
	8523.13		Of a width exceeding 6,5 mm:		
	.05	6	Video cassettes with a playing time not exceeding 60 minutes	no.	10% or 350u each less 90%
	.15	3	Video cassettes with a playing time ex- ceeding 60 minutes	no.	10% or 500u each less 90%
	.90	0	Other	no.	10%"

NOTE: The effect of the amendment is that —

- (a) the rates of duty on unrecorded magnetic tapes of a width not exceeding 6,5 mm, put up in cassettes, is amended from 25% to 100u each less 75% to 15% or 100u each less 85% and
- (b) specific provisions are made for unrecorded video cassettes of a width exceeding 6,5 mm, with a running time not exceeding 60 minutes, and of a running time exceeding 60 minutes respectively, at rates of duty of 10% or 350u each less 90% and 10% or 500u each less 90%.

MADE this 18th day of March, 1991.

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

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