

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

AMENDMENT OF SCHEDULES (NO. 26) 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
02.06			By the substitution for sub-heading No. 0206.22 of the following:		
	"0206.22	8	Livers	kg	30% or 350u/ kg less 70%"

- NOTE: 1. The rate of duty on frozen livers of bovine animals is amended from 30% to 30% or 350u/kg less 70%.
2. Livers of bovine animals of subheading No. 0206.22, which comply with the conditions of rebate item 460.22, may be entered under rebate of duty under that rebate item and for this purpose the 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.

84.13			By the substitution for sub-heading No. 8413.20 of the following:		
	"8413.20		Hand pumps (excluding those of subheading No. 8413.11 or 8413.19):		
	.10	3	Of plastics, and an inside cross-sectional dimension not exceeding 25 mm and a pumping capacity not exceeding 2 ml per stroke	no.	20%
	.90	1	Other	no.	free"

NOTE: Specific provision is made for hand pumps (excluding those of subheading No. 8413.11 or 8413.19) of plastics, of an inside cross-sectional dimension not exceeding 24 mm and of a pumping capacity not exceeding 2 ml per stroke, and the rate of duty thereon is increased from free to 20%.

Part 4 of Schedule No. 1 to the Act

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
Notes	By the substitution for Note 7(a)(i) of the following:			
	"(i)		which are entered in terms of rebate 311.02/63.09, 311.02/63.10, 311.25/59.06/03.00, 316.01/8483.40, 316.01/85.01/03.00, 316.01/8504.40, 316.01/85.37, 316.01/85.44, 316.09/00.00, 316.17, 317.02, 317.03 and 317.05/87.01 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 405.04, 404.05, 406.00, 407.00, 408.00, 409.00, 410.03/03.02, 410.03/03.03, 410.03/03.04, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 460.14/7117.19, 470.00, 480.00 and 490.00 of Schedule No. 4;"	
164.00			By the substitution for surcharge code 02.00 to tariff heading No. 16.00 of the following:	
		"02.00	Goods of subheadings Nos. 1602.50.30, 1603.00.10, 1604.13 (excluding sub-headings Nos. 1604.13.15 and 1604.13.20) and 1604.14.90	10%"

NOTE: The effect of the amendment is that canned fish, classifiable under subheading No. 1604.13.15, and fresh, chilled or frozen fish entered in terms of rebate item 410.03, are exempted from payment of surcharge.

MADE this 13th day of March, 1991.

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

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