

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

AMENDMENT OF SCHEDULES (NO. 27) NOTICE, 1991
(Published on 12th April, 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. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.01				By the substitution for tariff heading No. 0202.30 of the following:	
	"0202.30	01.06	64	Meat of bovine animals, frozen, boneless, for the manufacture of prepared or preserved meat	Full duty less the greater of 20% or 440u/kg less 80%"
NOTE:	The extent of rebate of the duty on meat of bovine animals, frozen, boneless, for the manufacture of prepared or preserved meat, is amended from full duty less 20% to full duty less the greater of 20% or 440u/kg less 80%, with effect from 8 March 1991.				
304.09				By the insertion before tariff heading No. 48.13 of the following:	
	"24.01	01.04	42	Unmanufactured air-cured tobacco, for the manufacture of pipe tobacco and snuff	Full duty less 15%"
NOTE:	Provision is made for a partial rebate of the duty on unmanufactured air-cured tobacco for the manufacture of pipe tobacco and snuff. This amendment has retrospective effect to 13 July 1990.				

MADE this 13th day of March, 1991.

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