

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

**AMENDMENT OF SCHEDULES (NO. 30) NOTICE, 1991**  
(Published on 26th 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 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
28.17			By the substitution for heading No. 2817.00.10 of the following:		
	"2817.00.10	7	Zinc oxide	kg	10%"
NOTE:	The rate of duty on zinc oxide is reduced from 15% to 10%.				

**Part 4 of Schedule No. 1 to the Act**

**Notes**

By the substitution for Note 7(a) of the following:

- "(a) (i) which are entered in terms of rebate items 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 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 405.04, 405.05, 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, 412.26, 412.27, 460.14/7117.19, 470.00, 480.00 and 490.00 of Schedule No. 4;
- (ii) which, at the time of entry for home consumption, are free of customs duty under Part 1 of this Schedule, but otherwise comply in all respects with the provisions of rebate items 316.09/00.00 and 317.05 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00,

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTE
			412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.26, 412.27, 470.00, 480.00 and 490.00 of Schedule No. 4,"		

NOTE: Parts supplied free of charge to replace defective parts which are covered by a warranty agreement are exempted from payment of surcharge. The amendment in respect of rebate items 412.26 and 412.27, has retrospective effect to 1 July 1989.

MADE this 4th day of April, 1991.

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

L2/7/172