

*Statutory Instrument No. 61 of 1991*

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

**AMENDMENT OF SCHEDULES (NO. 36) NOTICE, 1991  
(Published on 17th May, 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
85.21			By the deletion of subheading No. 8521.10.10 of the following:		
	“.05	0	Video tape duplicators, cassette type, not incorporating a video reproducing device	no.	15%
	.15	7	Other cassette types	no.	15%”
NOTE:	Specific provision, at the existing rate of duty, is made for video tape duplicators, cassette type, not incorporating a video reproducing device.				

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

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00			By the substitution for surcharge code 01.00 to tariff heading No. 85.00 of the following:	
		“01.00	Goods of headings and subheadings Nos. 8520.31.10, 8520.31.90, 85.21 (excluding subheading No. 8521.10.05), 85.27 (excluding subheading No. 8527.90.10) and 85.28 (excluding subheadings Nos. 8528.10.40 and 8528.20.40)	40%”
			By the substitution for surcharge code 03.00 to tariff heading No. 85.00 of the following:	

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		*03.00	Goods of headings and subheadings 85.01, 85.02, 85.03, 85.04, 85.05, 85.07, 8508.10, 8508.20, 8508.80.90, 8508.90.90, 8509.10.90, 8510.20.10, 8510.90.10, 85.11, 85.12, 8513.10.10, 8513.90.10, 85.14, 85.15, 85.16.10.10, 8516.2, 8516.31.90, 8516.32, 8516.33, 8516.80.20, 8516.80.90, 8516.90.10, 8516.90.90, 85.17, 8521.10.05, 85.25, 8526.10, 8526.91, 8526.92.90, 8527.90.10, 8528.10.40, 8528.20.40, 85.30, 85.31, 85.32, 85.33, 85.34, 85.35, 85.36, 85.37, 85.38, 8539.10.10, 8539.21.10, 8539.21.20, 8539.29.30, 8539.29.35, 8539.29.49, 8539.29.45, 8539.90.10, 85.40, 85.41, 85.42, 85.43, 85.44, 85.45, 85.46, 85.47 and 85.48	5%

NOTE: The effect of this amendment is that the rate of surcharge on video tape duplicators, cassette type, not incorporating a video reproducing device, is reduced from 40% to 5%.

MADE this 26th day of April, 1991.

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