

Statutory Instrument No. 77 of 1991

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

AMENDMENT OF SCHEDULES (NO. 46) NOTICE, 1991
(Published on 21st June, 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
27.07			By the substitution for subheading No. 2707.60.10 of the following:		
	“.10	5	Cresylic acid and other tar acids	l	15%”
			By the deletion of subheading No. 2707.99.10.		
NOTE:	The provision for tar acids in subheading No. 2707.99.10 is deleted as tar acids fall within subheading No. 2707.60.10.				
53.10			By the insertion after subheading No. 5310.90.10 of the following:		
	“.30	2	Other, of a width of 2,5 m or more	m ²	free”
NOTE:	Specific provision is made for woven fabrics of jute, of a width not exceeding 2,5 m or more, and the rate of duty thereon is reduced from 25% to free.				
84.14			By the substitution for subheadings Nos. 8414.40.10 and 8414.40.20 of the following:		
	“.10	6	Imported with or incorporating compression ignition engines as defined in Additional Note 4 to this Section	no.	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	3	Imported with or incorporating electric motors (excluding those driven by an electric motor with a common shaft)	no.	15%*
			By the substitution for subheadings Nos. 8414.80.10 and 8414.80.20 of the following:		
	“.10	4	Air compressors, imported with or incorporating compression ignition engines as defined in Additional Note 4 to this Section	no.	15%
	.20	1	Air compressors, imported with or incorporating electric motors (excluding those driven by an electric motor with a common shaft)	no.	15%*

NOTE: The position in respect of air compressors driven by certain compression ignition engines and certain electric motors is stated more clearly.

84.67			By the substitution for subheading No. 8467.11.10 of the following:		
	“.10	3	Filing machines, grinders, sanders, wire brush machines and the like, with a power output exceeding 1,25 kW	no.	25%*
			By the deletion of subheading No. 8467.11.20.		
			By the substitution for subheading No. 8467.19.70 of the following:		
	“.70	8	Filing machines, grinders, sanders, wire brush machines and the like, with a power output exceeding 1,25 kW	no.	25%*

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 8467.92.40 of the following:		
	".40	8	Of filing machines, grinders, sanders, wire brush machines and the like		25%"

NOTE:	The effect of this amendment is that —				
	(a)	the scope of subheadings Nos. 8467.11.10 and 8467.19.70 is extended to include filing machines, sanders, wire brush machines and the like, pneumatic or with self-contained non-electric motors;			
	(b)	the separate provision for pneumatic grinders with a power output not exceeding 1,25 kW is withdrawn; and			
	(c)	the scope of subheading No. 8467.92.40 is extended to include parts of filing machines, sanders, wire brush machinery and the like			

MADE this 3rd day of June, 1991.

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