

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

AMENDMENT OF SCHEDULES (NO. 49) NOTICE, 1991  
(Published on 12th July, 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

Part 2 B of Schedule No. 1 to the Act

With effect from 1st January, 1988 up to and including 30th June, 1989

ITEM	HEADING	SUB-HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
				EXCISE	FISCAL
124.75			By the substitution for item 124.75 of the following:		
"124.75	85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
		8528.10	Colour (excluding video projectors not incorporating a video tuner and monitors of a value for duty purposes exceeding 80 000u each)	35%	35%
124.75		8528.20	Black and white or other monochrome (excluding video projectors not incorporating a video tuner and monitors of a value for duty purposes exceeding 80 000u each)	35%	35%"

With effect from 1st July, 1989 up to and including 16th November, 1989

124.75			By the substitution for item 124.75 of the following:		
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ITEM	HEADING	SUB-HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE FISCAL	
"124.75	85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
		8528.10	Video recording or reproducing apparatus incorporating a video tuner; video monitors; video projectors incorporating a video tuner	35%	35%
		8528.10	Other, colour, of a screen size not exceeding 51 cm	35% less 16 000u each	-
124.75		8528.10	Other, colour, of a screen size exceeding 51 cm	35% less 22 800u each	-
		8528.20	Other, black and white or other monochrome, of a screen size not exceeding 31 cm	35% less 4 500u each	-
		8528.20	Other, black and white or other monochrome, of a screen size exceeding 31 cm	35% less 7 800u each	-"

With effect from 17th November, 1989

124.75			By the substitution for item 124.75 of the following:		
"124.75	85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
.10		8528.10) 8528.20)	Video recording or reproducing apparatus incorporating a video tuner; video monitors; video projectors	35%	35%

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	DUTY FISCAL
124.75 .20		8528.10.90	Other, colour, of a screen size not exceeding 51 cm	50% less 21 600u each	-
.30		8528.10.90	Other, colour, of a screen size not exceeding 51 cm	50% less 31 200u each	-
.40		8528.20.90	Other, black and white or other monochrome, of a screen size not excee- ding 31 cm	50% less 5 900u each	-
.50		8528.20.90	Other, black and white or other monochrome, of a screen size exceeding 31 cm	50% less 9 700u each	."

NOTE: The effect of the amendment is that video projectors not incorporating a video tuner are exempted from payment of ad valorem customs and excise duties with retrospective effect to 1st January, 1988.

MADE this 25th day of June, 1991.

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