

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

AMENDMENT OF SCHEDULES (NO. 53) NOTICE, 1991
(Published on 2nd August, 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 proposed to be 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
02.03			By the substitution for heading No. 02.03 of the following:		
"02.03			MEAT OF SWINE, FRESH, CHILLED OR FROZEN.		
	0203.1 0203.11	6	Fresh or chilled: Carcasses and half-carcasses	kg	20% or 200u/ kg less 80%
	0203.12	2	Hams, shoulders and cuts thereof, with bone in	kg	50%
	0203.19		Other:		
	.10	4	Rib	kg	20%
	.90	2	Other	kg	50%
	0203.2 0203.21	0	Frozen: Carcasses and half-carcasses	kg	20% or 200u/ kg less 80%
	0203.22	7	Hams, shoulders and cuts thereof, with bone in	kg	50%
	0203.29		Other:		
	.10	9	Rib	kg	20%
	.90	7	Other	kg	50%"

NOTE: The provisions for fresh or chilled rib of swine and frozen rib of swine, are transposed from subheadings Nos. 0203.12.10 and 0203.22.10 to subheadings Nos. 0203.19.10 and 0203.29.10 respectively. The amendment has retrospective effect to 30th November, 1990.

41.04 By the substitution for subheadings Nos. 4104.2 and 4104.3 of the following:

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	*4104.2		Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
	4104.21	5	Bovine leather, vegetable pre-tanned	m ²	20%
	4104.22	1	Bovine leather, otherwise pre-tanned	m ²	20%
	4104.29	6	Other	m ²	20%
	4104.3		Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
	4104.31	3	Full grain and grain splits	m ²	20%
	4104.39	0	Other	m ²	20%*
90.27			By the substitution for sub-headings Nos. 9027.80.10 and 9027.80.20 of the following:		
	*.10	9	The operation of which no. depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled (excluding analytical instruments identifiable for use solely or principally for the analysis of blood samples)	free	
	.20	6	Analytical instruments, identifiable for use solely or principally for the analysis of blood samples	no.	free*

NOTE: The effect of the amendment is that it is more clearly stated that subheading No. 9027.80.20 includes all instruments identifiable for use solely or principally for the analysis of blood samples. The amendment has retrospective effect to 15th August, 1988.

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
Part 2 Section A of the Schedule No. 1 to the Act				
106.10		By the substitution for tariff item 106.10 of the following:		
"10		Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens (excluding chlorodifluoromethane)	10u/kg	10u/kg"
106.20		By the substitution for tariff item 106.20.10 of the following:		
"10		Mixtures containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	10u/kg	10u/kg"

NOTE: Chlorodifluoromethane and mixtures containing chlorodifluoromethane are exempted from payment of specific customs and excise duty of Part 2A of Schedule No. 1.

Part 2 Section B of Schedule No. 1 to the Act					
ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
118.30			By the substitution for item 118.30 of the following:		
"118.30	33.07		PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DEODORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DEODORISERS, WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:		
		3307.10	Pre-shave, shaving or after-shave preparations (excluding pastes and other intermediate products not put up for sale by retail and shaving creams)	35%	35%
		3307.20	Personal deodorants and anti-perspirants (excluding pastes and other intermediate products not put up for sale by retail)	35%	35%

TEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTUMS	
		3307.30	Perfumed bath salts and other bath preparations (excluding pastes and other intermediate products not put up for sale by retail)	35%	35%
		3307.49	Other (excluding pastes and other intermediate products not put up for sale by retail and scented parts of plants and articles containing such scented parts of plants)	35%	35%
		3307.90	Other (excluding pastes and other intermediate products not put up for sale by retail):		
		.20	Containing ethyl alcohol	35%	35%
		.30	Containing propyl alcohol	35%	35%
		.90	Other	35%	35%"

NOTE: Scented parts of plants and articles containing such scented parts of plants (pot-pourri) are exempted from payment of ad valorem customs and excise duty.

MADE this 2nd day of July, 1991.

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