

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

AMENDMENT OF SCHEDULES (NO. 55) 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 amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
27.07			By the substitution for sub-heading No. 2707.60 of the following:		
	"2707.60		Phenols:		
	.10	5	Cresylic acid and other tar acids	l	15%
	.90	8	Other	l	15%"

NOTE: The effect of this amendment is that subheading No. 2707.60 is restated and the rates of duty on phenols of subheading No. 2707.60 are equalized at 15%.

90.27			By the deletion of sub-heading No. 9027.80.10.		
			By the insertion after sub-heading No. 9027.80.20 of the following:		
	".30	3	Smoke detectors	no.	20%
90.27	.80	5	Other, the operation which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled	no.	free"

NOTE: Specific provision is made for smoke detectors and the rate of duty thereon is increased from free to 20%.

91.13			By the substitution for sub-headings Nos. 9113.10 and 9113.20 of the following:		
	"9113.10	4	Of precious metal or of metal clad with precious metal	no.	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
9113.20	9		Of base metal, whether or not gold- or silver-plated	no.	10%*

NOTE: The rates of duty on watch straps, watch bands and watch bracelets, and parts thereof, of metal, are reduced from 20% and 25% to 10%.

MADE this 2nd day of July, 1991.

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