

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

AMENDMENT OF SCHEDULES (NO. 60) NOTICE, 1991  
(Published on 6th September, 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	STATISTICAL UNIT	RATE OF DUTY
29.03			By the substitution for sub-heading No. 2903.62.20 of the following:		
	.20	9	DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane	kg	free
Chapter 64			By the insertion after Additional Note 2 of the following:  "3. For the purposes of this Chapter a half pair shall be deemed to be a pair."		
64.01, 64.02, 64.03, 64.04 and 64.05			By the substitution for headings Nos. 64.01, 64.02, 64.03, 64.04 and 64.05 of the following:		
"64.01			WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.		
	6401.10		Footwear incorporating a protective metal toe-cap:		
	.05	6	With uppers of rubber	pr.	30%
	.15	3	With uppers of plastics	pr.	30%
	6401.9		Other footwear:		
	6401.91		Covering the knee:		
	.10	5	With uppers of rubber	pr.	30%

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.15	6		With uppers of plastics	pr.	30%
	6401.92		Covering the ankle but not covering the knee:		
	.10	1	With uppers of rubber	pr.	30%
	.15	7	With uppers of plastics	pr.	30%
	6401.99		Other:		
	.10	6	With uppers of rubber	pr.	30%
	.15	7	With uppers of plastics	pr.	30%
64.02			OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS.		
	6402.1		Sports footwear:		
	6402.11		Ski-boots and cross country ski footwear:		
	.10	2	With uppers of rubber	pr.	30%
	.15	3	With uppers of plastics	pr.	30%
	6402.19		Other:		
	.10	3	With uppers of rubber	pr.	60% or 500u/pr.
	.15	4	With uppers of plastics	pr.	60% or 500u/pr.
	6402.20	3	Footwear with upper straps or thongs assembled to the sole by means of plugs	pr.	60% or 500u/pr.
	6402.30	8	Other footwear, incorporating a protective metal toe-cap	pr.	60% or 500u/pr.
	6402.9		Other footwear:		
	6402.91		Covering the ankle:		
	.10	9	Sizes not exceeding 205	pr.	60% or 300u/pr.
	.40	0	Sizes exceeding 205, for women and girls	pr.	60% or 500u/pr.
	.50	5	Sizes exceeding 205, for men and boys	pr.	60% or 500u/pr.
	6402.99		Other:		
	.05	3	Sizes not exceeding 205	pr.	60% or 300u/pr.
	.40	1	Sizes exceeding 205, for women and girls	pr.	60% or 500u/pr.

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.50	9	Sizes exceeding 205, for men and boys	pr.	60% or 500u/pr.
64.03			FOOTWEAR, WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.		
	6403.1		Sports footwear:		
	6403.11	9	Ski-boots and cross-country ski footwear	pr.	30%
	6403.19	9	Other	pr.	30%
	6403.20	7	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pr.	30%
	6403.30	1	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	pr.	30%
	6403.40	6	Other footwear, incorporating a protective metal toe-cap	pr.	30%
	6403.5		Other footwear with outer soles of leather:		
	6403.51		Covering the ankle:		
	.10	4	Bedroom slippers	pr.	30% or 30u/pr.
	.20	1	Other, sizes not exceeding 205	pr.	30%
	.30	9	Other, sizes exceeding 205, for women and girls	pr.	30%
	.90	2	Other	pr.	30%
	6403.59		Other:		
	.10	5	Bedroom slippers	pr.	30% or 30u/pr.
	.20	2	Other, sizes not exceeding 205	pr.	30%
	.30	6	Other, sizes exceeding 205, for women and girls	pr.	30%
	.90	3	Other	pr.	30%
	6403.9		Other footwear:		
	6403.91		Covering the ankle:		
	.10	2	Bedroom slippers	pr.	30% or 30u/pr.

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.30	7	Other, sizes not exceeding 205	pr.	30%
	.40	4	Other, sizes exceeding 205, for women and girls	pr.	30%
	.90	0	Other	pr.	30%
	6403.99		Other:		
	.10	3	Bedroom slippers	pr.	30% or 30u/pr.
	.30	8	Other, sizes not exceeding 205	pr.	30%
	.40	5	Other, sizes exceeding 205, for women and girls	pr.	30%
	.90	1	Other	pr.	30%
64.04			FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.		
	6404.1		Footwear with outer soles of rubber or plastics:		
	6404.11		Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
	.05	3	Ski boots and cross-country ski footwear	pr.	30%
	.10	1	Spiked athletic shoes	pr.	15%
	.20	7	Sports footwear (excluding spiked athletic shoes, ski boots and cross-country ski footwear), sizes not exceeding 205	pr.	60% or 300u/pr.
	.30	4	Sports footwear (excluding spiked athletic shoes, ski boots and cross-country ski footwear), sizes exceeding 205	pr.	60% or 500u/pr.
	.55	9	Other, sizes not exceeding 205	pr.	60% or 300u/pr.
	6404.11				
	.90	8	Other	pr.	60% or 500u/pr.
	6404.19		Other:		
	.10	0	Bedroom slippers	pr.	30% or 30u/pr.
	.12	7	Ballet shoes, with blocked toes	pr.	free
	.15	1	Other ballet shoes	pr.	30%
	.50	7	Other, sizes not exceeding 205	pr.	60% or 300u/pr.

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.90	9	Other	pr.	60% or 500u/pr.
	6404.20		Footwear with outer soles of leather or composition leather:		
	.10	8	Bedroom slippers	pr.	30% or 30u/pr.
	.20	5	Ballet shoes, with blocked toes	pr.	free
	.30	2	Other ballet shoes	pr.	30%
	.40	0	Other, sizes not exceeding 205	pr.	60% or 300u/pr.
	.50	7	Other, sizes exceeding 205, for women and girls	pr.	60% or 500u/pr.
	.90	6	Other	pr.	60% or 500u/pr.
64.05			OTHER FOOTWEAR.		
	6405.10		With uppers of leather or composition leather:		
	6405.10				
	.10	7	With outer soles of wood	pr.	30%
	.17	4	With outer soles of cork	pr.	30%
	.30	1	Bedroom slippers (excluding those with outer soles of cork)	pr.	30% or 30u/pr.
	.35	9	Ballet shoes, with blocked toes	pr.	free
	.37	5	Other ballet shoes	pr.	30%
	.47	6	Other, sizes not exceeding 205	pr.	30%
	.57	3	Other, sizes exceeding 205, for women and girls	pr.	30%
	.90	5	Other	pr.	30%
	6405.20		With uppers of textile materials:		
	.10	1	Bedroom slippers	pr.	30% or 30u/pr.
	.15	2	Ballet shoes, with blocked toes	pr.	free
	.17	9	Other ballet shoes	pr.	30%
	.27	6	With outer soles of rope, sizes not exceeding 205	pr.	60% or 300u/pr.
	.29	2	With outer soles of rope, sizes exceeding 205, for women and girls	pr.	60% or 500u/pr.
	.31	4	With outer soles of rope, sizes exceeding 205, for men and boys	pr.	60% or 500u/pr.
	.60	8	Other, sizes not exceeding 205	pr.	60% or 300u/pr.
	.70	5	Other, sizes exceeding 205, for women and girls	pr.	60% or 500u/pr.

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	8	Other	pr.	60% or 500u/pr.
	6405.90		Other:		
	.10	3	Bedroom slippers	pr.	30% or 30u/pr.
	.15	4	Ballet shoes, with blocked toes	pr.	free
	.17	0	Other ballet shoes	pr.	30%
	.30	8	Other, with outer soles of rubber or plastics	pr.	60% or 500u/pr.
	.33	2	Other, with outer soles of leather or composition leather, sizes not excee- ding 205	pr.	60% or 300u/pr.
	.35	9	Other, with outer soles of leather or composition leather, sizes exceeding 205, for women and girls	pr.	60% or 500u/pr.
	.37	5	Other, with outer soles of leather or composition leather, sizes exceeding 205, for men and boys	pr.	60% or 500u/pr.
	.45	6	Other, with outer soles of wood	pr.	60% or 500u/pr.
	.51	0	Other, with outer soles of cork, sizes not exceeding 205	pr.	60% or 300u/pr.
	.54	5	Other, with outer soles of cork, sizes exceeding 205	pr.	60% or 500u/pr.
	.75	8	Other, sizes not exceeding 205	pr.	60% or 300u/pr.
	.80	4	Other, sizes exceeding 205	pr.	60% or 500u/pr.
	.90	1	Other	pr.	60% or 500u/pr."

NOTE: The rates of duty on headings Nos. 64.01, 64.02, 64.03, 64.04 and 64.05 are amended and a new Additional Note 3 is inserted.

84.13 By the insertion against sub-headings Nos. 8413.70.15, 8413.70.25 and 8413.70.90 of the statistical unit "no."

NOTE: The statistical unit "no." is inserted against subheadings Nos. 8413.70.15, 8413.70.25 and 8413.70.90.

84.24 By the deletion of sub-headings Nos. 8424.81.10, 8424.81.20 and 8424.81.30.

By the substitution for sub-headings Nos. 8424.81.50, 8424.81.60 and 8424.81.90 of the following:

.90	1	Other	no.	free"
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HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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NOTE: The effect of this amendment is that -

- (a) the rate of duty on agricultural or horticultural mechanical appliances for projecting, dispersing or spraying liquids or powders and falling within subheading No. 8424.81.90, is reduced from 20% to free with retrospective effect to 1st January, 1988; and
- (b) all the appliances of subheading No. 8424.81 which are free of duty now fall within subheading No. 8424.81.90.

85.39			By the substitution for sub-headings Nos. 8539.29.30, 8539.29.35, 8539.29.40 and 8439.29.45 of the following:		
85.39	“.30	4	Stop light and tail light lamps, whether or not combined, identifiable for use solely or principally with motor vehicles	no.	25% or 40u each less 75%
	.35	5	Festoon lamps, identifiable for use solely or principally with motor vehicles	no.	25% or 41u each less 75%
	.40	1	Headlight lamps, identifiable for use solely or principally with motor vehicles	no.	25% or 188u each less 75%
	.45	2	Other lamps, identifiable for use solely or principally with motor vehicles	no.	25% or 36u each less 75%”

NOTE: The rates of duty on certain filament lamps for motor vehicles are amended.

Part 4 of Schedule No. 1 to the Act

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00			By the substitution for sur-charge code 01.00 to tariff heading No. 01.00 of the following:	
		“01.00	Live animals: Goods of headings Nos. 01.01, 01.02, 01.03, 01.04, 01.05 (excluding subheading No. 0105.11) and 01.06	15%”

NOTE: The rate of surcharge on certain live animals is reduced from 40% to 15%.

MADE this 14th day of August, 1991.

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