

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

AMENDMENT OF SCHEDULES (NO. 75) NOTICE, 1991
(Published on 22nd November, 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
72.09			By the substitution for headings Nos. 72.09 and 72.10 of the following:		
"72.09			FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED.		
	7209.1		In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7209.11			Of a thickness of 3 mm or more:		
	.10	2	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	0	Other	kg	5% or 167u/ kg less 95%
	7209.12		Of a thickness exceeding 1 mm but less than 3 mm:		
	.10	9	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	7	Other	kg	5% or 167u/ kg less 95%
	7209.13		Of a thickness of 0,5 mm or more but not exceeding 1 mm:		
	.10	5	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	3	Other	kg	5% or 167u/ kg less 95%
	7209.14		Of a thickness of less than 0,5 mm:		
	.10	1	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	6	Other	kg	5% or 167u/ kg less 95%
	7209.2		Other, in coils, not further worked than cold-rolled (cold-reduced):		
	7209.21		Of a thickness of 3 mm or more:		
	.10	7	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	5	Other	kg	5% or 167u/ kg less 95%
	7209.22		Of a thickness exceeding 1 mm but less than 3 mm:		
	.10	3	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	1	Other	kg	5% or 167u/ kg less 95%
	7209.23		Of a thickness of 0,5 mm or more but not exceeding 1 mm:		
	.10	8	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	8	Other	kg	5% or 167u/ kg less 95%
	7209.24		Of a thickness of less than 0,5 mm:		
	.10	6	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/ kg less 95%
	.90	4	Other	kg	5% or 167u/ kg less 95%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	7209.3		Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
	7209.31		Of a thickness of 3 mm or more:		
	.10	1	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	6	Other	kg	5% or 167u/kg less 95%
	7209.32		Of a thickness exceeding 1 mm but less than 3 mm:		
	.10	8	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	6	Other	kg	5% or 167u/kg less 95%
	7209.33		Of a thickness of 0,5 mm or more but not exceeding 1 mm:		
	.10	4	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	2	Other	kg	5% or 167u/kg less 95%
	7209.34		Of a thickness of less than 0,5 mm:		
	.10	0	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	9	Other	kg	5% or 167u/kg less 95%
	7209.4		Other, not in coils, not further worked than cold-rolled (cold-reduced):		
	7209.41		Of a thickness of 3 mm or more:		
	.10	6	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	4	Other	kg	5% or 167u/kg less 95%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	7209.42		Of a thickness exceeding 1 mm but less than 3 mm:		
	.10	2	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	0	Other	kg	5% or 167u/kg less 95%
	7209.43		Of a thickness of 0,5 mm or more but not exceeding 1 mm:		
	.10	9	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	7	Other	kg	5% or 167u/kg less 95%
	7209.44		Of a thickness of less than 0,5 mm:		
	.10	5	Containing by mass 0,6 per cent or more of carbon	kg	5% or 167u/kg less 95%
	.90	3	Other	kg	5% or 167u/kg less 95%
	7209.90		Other:		
	.10	2	Containing by mass 0,6 per cent or more of carbon, not corrugated	kg	5% or 167u/kg less 95%
	.20	5	Containing by mass 0,6 per cent or more of carbon, corrugated	kg	5% or 167u/kg less 95%
	.30	7	Other, not corrugated	kg	5% or 167u/kg less 95%
	.90	0	Other	kg	5% or 167u/kg less 95%
72.10			FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, CLAD, PLATED OR COATED.		
	7210.1		Plated or coated with tin:		
	7210.11		Of a thickness of 0,5 mm or more:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
.10	2		Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	4	Other, containing by mass 0,6 per cent or more of carbon, not corrugated	kg	5% or 115u/kg less 95%
	.30	7	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/kg less 95%
	.40	4	Other, not corrugated	kg	5% or 115u/kg less 95%
	.90	0	Other	kg	5% or 115u/kg less 95%
	7210.12		Of a thickness of less than 0,5 mm:		
	.10	9	Containing by mass 0,6 per cent or more of carbon, not corrugated	kg	5% or 115u/kg less 95%
	.20	6	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/kg less 95%
.30	3		Other, not corrugated	kg	5% or 115u/kg less 95%
	.90	7	Other	kg	5% or 115u/kg less 95%
	7210.20		Plated or coated with lead, including teme-plate:		
	.10	0	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	8	Other, containing by mass 0,6 per cent or more of carbon, not corrugated	kg	5% or 89,4u/kg less 95%
	.30	5	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/kg less 95%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.40	2	Other, not corrugated	kg	free
	.90	9	Other	kg	5% or 115u/ kg less 95%
	7210.3		Electrolytically plated or coated with zinc:		
	7210.31		Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
	.10	1	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	9	Other, containing by mass 0,6 per cent or more of carbon, not corrugated	kg	5% or 89,4u/ kg less 95%
	.30	6	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/ kg less 95%
	.40	3	Other, not corrugated	kg	5% or 89,4u/ kg less 95%
	.90	1	Other	kg	5% or 89,4u/ kg less 95%
	7210.39		Other:		
	.10	2	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and con- taining by mass 0,6 per cent or more of carbon	kg	free
	.20	0	Other, containing by mass 0,6 per cent or more of carbon, not corrugated	kg	5% or 89,4u/ kg less 95%
	.30	7	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/ kg less 95%
	.40	4	Other, not corrugated	kg	5% or 89,4u/ kg less 95%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	0	Other	kg	5% or 89,4u/ kg less 95%
	7210.4		Otherwise plated or coated with zinc:		
	7210.41		Corrugated:		
	.10	6	Containing, by mass, 0,6 per cent or more of carbon	kg	5% or 194,5u /kg less 95%
	.90	4	Other	kg	5% or 194,5u /kg less 95%
	7210.49		Other:		
	.10	7	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	4	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 194,5u /kg less 95%
	.90	5	Other	kg	5% or 194,5u /kg less 95%
	7210.50		Plated or coated with chromium oxides or with chromium and chromium oxides:		
	.10	4	Containing by mass 0,6 per cent or more of carbon, not corrugated	kg	free
	.20	1	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/ kg less 95%
	.30	9	Other, plated or coated with chromium oxides	kg	5% or 115u/ kg less 95%
	.90	2	Other	kg	free
	7210.60		Plated or coated with aluminium:		
	.10	9	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and con- taining by mass 0,6 per cent or more of carbon	kg	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.20	6	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/kg less 95%
	.90	7	Other	kg	free
	7210.70		Painted, varnished or coated with plastics:		
	.10	3	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	0	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/kg less 95%
	.30	8	Other, painted or varnished	kg	15%
	.90	1	Other	kg	5% or 115u/kg less 95%
	7210.90		Other:		
	.10	2	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	0	Other, containing by mass 0,6 per cent or more of carbon, plated or coated with nickel or copper, not corrugated	kg	free
	.30	7	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/kg less 95%
	.40	4	Other, plated or coated with nickel or copper	kg	free
	.50	1	Other, printed, lithographed or embossed	kg	15%
	.90	0	Other	kg	5% or 115u/kg less 95%"
72.12			By the substitution for heading No. 72.12 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"72.12			FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED.		
	7212.10		Plated or coated with tin:		
	.10	3	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	0	Other, of a width exceeding 500 mm and containing by mass 0,6 per cent or more of carbon, not corrugated or with other profile configuration	kg	5% or 115u/ kg less 95%
	.30	8	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/ kg less 95%
	.90	1	Other	kg	5% or 115u/ kg less 95%
	7212.2		Electrolytically plated or coated with zinc:		
	7212.21		Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
	.10	4	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	1	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/ kg less 95%
	.90	2	Other	kg	5% or 89,4u/ kg less 95%
	7212.29		Other:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	5	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	2	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 89,4u/ kg less 95%
	.90	3	Other	kg	5% or 89,4u/ kg less 95%
	7212.30		Otherwise plated or coated with zinc:		
	.10	2	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	2	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 194,5u/ /kg less 95%
	.90	0	Other	kg	5% or 194,5u/ /kg less 95%
	7212.40		Painted, varnished or coated with plastics:		
	.10	7	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.20	4	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/ kg less 95%
	.30	1	Other, of a width exceeding 500 mm, painted or varnished	kg	15%
	.90	5	Other	kg	5% or 115u/ kg less 95%
	7212.50		Otherwise plated or coated:		
	.10	1	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	9	Other, containing 0,6 per cent or more by mass of carbon, plated or coated with lead	kg	5% or 89,4u/ kg less 95%
	.30	6	Other, containing by mass 0,6 per cent or more of carbon, plated or coated with chromium, nickel or copper	kg	free
	.40	3	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/ kg less 95%
	.50	0	Other, plated or coated with lead, not with a corrugated or other profile configuration	kg	free
	.60	8	Other, plated or coated with lead	kg	5% or 115u/ kg less 95%
	.70	5	Other, plated or coated with chromium, nickel or copper	kg	free
	.80	2	Other, of a width exceeding 500 mm, plated or coated with aluminium	kg	free
	.85	3	Other, of a width exceeding 500 mm, printed, lithographed or embossed	kg	15%
	.90	9	Other	kg	5% or 115u/ kg less 95%
	7212.60		Clad:		
	.05	0	Hot-rolled in a closed box pass or a universal mill, of a thickness exceeding 5 mm and containing by mass 0,6 per cent or more of carbon	kg	free
	.10	6	Other, containing by mass 0,6 per cent or more of carbon, clad with chromium, nickel or copper, not with a corrugated or other profile configuration	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.15	7	Other, containing by mass 0,6 per cent or more of carbon, clad with lead or zinc	kg	5% or 89,4u/ kg less 95%
	.20	3	Other, containing by mass 0,6 per cent or more of carbon and of a width not exceeding 500 mm, clad with tin	kg	5% or 89,4u/ kg less 95%
	.25	4	Other, containing by mass 0,6 per cent or more of carbon, clad with tin, not with a corrugated or other profile configuration	kg	5% or 89,4u/ kg less 95%
	.30	0	Other, containing by mass 0,6 per cent or more of carbon	kg	5% or 115u/ kg less 95%
	.35	1	Other, clad with zinc	kg	5% or 89,4u/ kg less 95%
	.40	8	Other, clad with lead, not with a corrugated or other profile configuration	kg	free
	.45	9	Other, clad with chromium, nickel or copper	kg	free
	.50	5	Other, of a width exceeding 500 mm, clad with aluminium	kg	free
	.90	4	Other	kg	5% or 115u/ kg less 95%"

NOTE: The effect of this amendment is that the rates of duty on the goods of headings Nos. 72.09, 72.10 and 72.12 are amended.

73.10			By the substitution for subheading No. 7310.10 of the following:		
	"7310.10		Of a capacity of 50 l or more:		
	.30	2	Cans of a kind commonly used for the conveyance or packing of goods	no.	free
	.40	3	Other containers of a kind commonly used for the conveyance or packing of goods	no.	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.60	4	Bung flanges, threaded, of a kind suitable for use with metal drums for the conveyance or packing of goods	no.	free
	.90	6	Other	no.	20%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
303.01				By the substitution for tariff heading No. 15.11 of the following:	
	"15.11	01.00	47	Palm oil and its fractions, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of edible vegetable fats and oils	Full duty"

NOTE: The provision for a rebate of duty on palm oil for the manufacture of edible vegetable fats and oils, is extended to include fractions thereof, with retrospective effect to 1st May, 1991.

MADE this 22nd day of October, 1991.

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