

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

AMENDMENT OF SCHEDULES (NO. 79) NOTICE, 1991  
(Published on 13th December, 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
33.07			By the substitution for sub-heading No. 3307.41.10 of the following:		
	.10	8	"Agarbatti"	no.	20%"
NOTE:	The effect of this amendment is that the statistical unit of "agarbatti" is amended from "kg" to "no."				
64.06			By substitution for sub-heading No. 6406.10.90 of the following:		
	.30	5	Other, of leather		30%
	.40	2	Other, of textile materials		60%
	.50	9	Other, of rubber or plastics		60%
	.90	9	Other		30%"
NOTE:	Specific provision is made for uppers for footwear and parts thereof, of leather, at a rate of duty of 30% and of rubber or plastics and of textile materials at a rate of duty of 60%. The rate of duty on other uppers for footwear and parts thereof is amended from 30% or 75u/pr. to 30%.				
83.09			By the substitution for sub-heading No. 8309.90.30 of the following:		
	.25	0	Capsules of aluminium	kg	5%
	.27	7	Other capsules	kg	5%"
NOTE:	The effect of this amendment is that a separate provision, for statistical purposes, is made for capsules of aluminium for bottles.				

**Part 4 of Schedule No. 1 to the Act**

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
Notes			By the substitution for Note 7(k) of the following:	
		(k) (i)	which are capital goods, which the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, imported in such quantities, at such times and subject to such conditions, including conditions relating to the production costs of goods exported and requiring that at least 15 per cent of the total value of all the goods manufactured by the person to whom such permit is issued, calculated according to the ex factory price, shall be exported by him during a specified period, as the Permanent Secretary, Ministry of Commerce and Industry may determine in such permit, or	
		(ii)	which are other capital goods, for a new manufacturing project or the expansion of an existing project approved by the Ministry of Commerce and Industry and the said Ministry is further satisfied that more than 50 per cent of the goods produced by such project are intended for the export market, imported in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry, on the recommendation of the said Ministry, may allow by specific permit,"	

**NOTE:** The effect of this amendment is that a new provision for exemption from surcharge on other capital goods is inserted, with retrospective effect to 10th May, 1989.

**Part 2 A of Schedule No. 1 to the Act**

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
117.01		By the substitution for tariff item 117.01.10 of the following:		
"10	87.01	Road tractors for semi-trailers	37,5%	-"
		By the substitution for tariff items 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 of the following:		
"117.05	87.03	MOTOR CARS (INCLUDING STATION WAGONS)	37,5%	-
117.21	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE BUT NOT EXCEEDING 16 SEATS (INCLUDING THE DRIVER'S SEAT)	37,5%	-
117.22	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF 17 SEATS OR MORE (INCLUDING THE DRIVER'S SEAT)	37,5%	-

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
117.24	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 kg	37,5%	-
117.26	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 kg	37,5%	-
117.27	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT), OF A VEHICLE MASS NOT EXCEEDING 2 000 kg WITH REAR BODY OR 1 900 kg WITHOUT REAR BODY OR 1 900 kg WITHOUT REAR BODY	37,5%	-
117.29	87.02 87.04	CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	37,5%	-
117.30	87.06	CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	37,5%	-"

NOTE: The effect of this amendment is that the rate of excise duty on motor vehicles is reduced from 39% to 37,5%, with retrospective effect to 1st September, 1991.

**Schedule No. 3 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.09				By the insertion after tariff heading No. 2918.19 of the following:	
	"2918.90	01.06	60	Diclofop-methyl, for the manufacture of herbicides	Full duty"

NOTE: Provision is made for a rebate of the full duty on diclofop-methyl for the manufacture of herbicides.

315.08				By the insertion after tariff heading No. 38.23 of the following:	
	"3926.90	01.06	62	Handles of plastics, for the manufacture of hammers	Full duty"

NOTE: Provision is made for a rebate of the full duty on handles of plastics for the manufacture of hammers.

**Schedule No. 4 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
412.19				By the substitution for rebate item 412.19 of the following:	
"412.19	85.18	01.04	46	Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, portable radiotelephones, television receiving sets and sound recording or reproducing apparatus, subject to such conditions as the Director may impose	Not exceeding the duty in Section B of Part 2 of Schedule No. 1"

**NOTE:** Rebate item 412.19 is extended to make provision for microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture amongst others of portable radiotelephones.

460.06				By the insertion after tariff heading No. 29.17 of the following:	
	"30.04	01.04	48	Medicaments, entered for home consumption on or before 31st December, 1992, in measured doses in immediate packings of less than 1 000 doses	Full duty less 330u/kg"

**NOTE:** The effect of this amendment is that provision is made for a rebate of the full duty less 330u/kg for medicaments, entered for home consumption on or before 31st December, 1992, in measured doses in immediate packings of less than 1 000 doses.

460.16				By the deletion of tariff heading No. 8462.10.	
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**NOTE:** The provisions for a rebate of duty on non-hydraulic presses with a table length of 1 500 mm or more but not exceeding 5 500 mm and of a capacity of 3 000 kN or more but not exceeding 25 000 kN, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, after proof has been submitted that the presses will be used for the manufacture of body components for motor vehicles, is withdrawn.

**Schedule No. 5 to the Act**

DRAW BACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
506.02				By the deletion of drawback item 506.02.	

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DRAW BACK ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
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NOTE: The provision for a drawback of the duty on certain goods used in the manufacture of cosmetic preparations, is withdrawn.

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MADE this 22nd day of November, 1991.

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