

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

AMENDMENT OF SCHEDULES (NO. 11) NOTICE, 1992
(Published on 28th February, 1992)

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
23.01			By the substitution for sub-heading No. 2301.20 of the following:		
	"2301.20	5	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	free"
23.04			By the substitution for heading No. 23.04 of the following:		
"23.04	2304.00	7	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEEN OIL.	kg	20u/kg"
23.06			By the substitution for sub-heading No. 2306.10 of the following:		
	"2306.10	9	Of cotton seeds	kg	25u/kg"
NOTES:	1.		The effect of this amendment is that the rate of duty on —		
		(a)	flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates is reduced from 2,5u/kg to free;		
		(b)	oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil is reduced from 24u/kg to 20u/kg; and		
		(c)	oil-cake and other solide residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils of cotton seeds is reduced from 27u/kg to 25u/kg.		
	2.		The amendment has retrospective effect to 6th September, 1991.		

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
Schedule No. 3 to the Act					
316.11				By the insertion after tariff heading No. 32.06 of the following:	
	"32.08	01.04	47	Enamels, based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, for the manufacture of insulated electric copper wire	Full duty"
NOTE:	Provision is made for a rebate of the full duty on enamels, based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, for the manufacture of insulated electric copper wire.				

MADE this 4th day of February, 1992.

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