

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

AMENDMENT OF SCHEDULES (NO. 14) NOTICE, 1992  
(Published on 6th March, 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 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
25.07			By the substitution for heading No. 25.07 of the following:		
"25.07	2507.00	1	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED.	kg	free"
NOTE:	Heading No. 25.07 is restated and the separate provisions for kaolin and for other kaolinic clays are consolidated in one provision.				
28.01			By the substitution for subheading No. 2801.30 of the following:		
	"2801.30	9	Fluorine; bromine	kg	free"
NOTE:	The effect of this amendment is that -				
	a) the separate provisions for fluorine and bromine are combined; and				
	b) the rate of duty on fluorine is reduced to free.				
29.15			By the substitution for subheading No. 2915.40.10 of the following:		
	".05	3	Monochloroacetic acid	kg	free
	.15	0	Di- or trichloroacetic acids	kg	15%"
NOTE:	Specific provision is made for monochloroacetic acid and the rate of duty thereon is reduced from 15% to free.				
40.06			By the substitution for heading No. 40.06 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"40.06			OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER.		
	4006.10	4	"Camel-back" strips for retreading rubber tyres	kg	20%
	4006.90	6	Other	kg	20%"
NOTE:	The effect of this amendment is that the rates of duty on goods of unvulcanised rubber such as rods, tubes, profile shapes, discs and rings classifiable within heading No. 40.06 are equalised at 20%.				
82.01			By the substitution for sub-heading No. 8201.10 of the following:		
	"8201.10		Spades and shovels:		
	.10	5	Of a maximum blade width of more than 200 mm but not exceeding 320 mm	no.	480u each
	.90	3	Other	no.	free"
			By the substitution for sub-heading No. 8201.20.30 of the following:		
	".30	4	Other, with a prong length exceeding 150 mm	no.	625u each"
			By the substitution for sub-heading No. 8201.30.10 of the following:		
	".05	8	Mattocks	no.	25% or 30u each
	.07	4	Picks	no.	700u each"
			By the substitution for sub-heading No. 8201.30.40 of the following:		
	".40	6	Other rakes	no.	590u each"
NOTE:	The effect of this amendment is that —				
	a) the rate of duty on spades and shovels, of a maximum blade width of more than 200 mm but not exceeding 320 mm, is increased from free to 480u each;				
	b) the rate of duty on forks with a prong length exceeding 150 mm is amended from 15% or 100u each to 625u each;				
	c) separate provision is made for picks and the rate of duty thereon is amended from 25% or 30u each to 700u each; and				
	d) the rate of duty on certain rakes is increased from free to 590u each.				

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.43			By the substitution for sub- heading No. 8543.30 of the following:		
	"8543.30	0	Machines and apparatus for electroplating, electrolysis or electrophoresis	no.	free"
			By the insertion after sub- heading No. 8543.90.10 of the following:		
	".20	2	Of the machines and apparatus of subheading No. 8543.30		free"

- NOTES:
1. The effect of this amendment is that the rate of duty on apparatus for electroplating, electrolysis or electrophoresis, and parts thereof, is reduced from 20% to free.
  2. This amendment has retrospective effect to 1st January, 1988.

MADE this 17th day of February, 1992.

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