

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

**AMENDMENT OF SCHEDULES (NO. 15) NOTICE, 1992**  
(Published on 20th 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
07.12			By the substitution for sub-heading No. 0712.30 of the following:		
	"0712.30	7	Mushrooms and truffles	kg	free"
NOTE:	The subdivisions of subheading No. 0712.30 are deleted for the purposes of simplification.				
13.01			By the substitution for heading No. 13.01 of the following:		
"13.01			LAC; NATURAL GUMS, RESINS, GUM-RESINS AND BALSAMS.		
	1301.10	2	Lac	kg	free
	1301.20	7	Gum Arabic	kg	free
	1301.90	9	Other	kg	free"
NOTE:	Heading No. 13.01 is restated by the deletion of the subdivisions of subheadings Nos. 1301.10 and 1301.90.				
15.21			By the substitution for sub-heading No. 1521.90 of the following:		
	"1521.90	8	Other	kg	15%"
NOTE:	The subdivisions of subheading No. 1521.90 are deleted.				
17.02			By the substitution for sub-heading No. 1702.10 of the following:		
	"1702.10	3	Lactose and lactose syrup	kg	2,75u/kg"
NOTE:	The subdivisions of subheading No. 1702.10 are deleted.				

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
18.01			By the substitution for heading No. 18.01 of the following:		
"18.01	1801.00	7	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED.	kg	free"
NOTE:	The rates of duty on cocoa beans are equalised at free.				
19.03			By the substitution for heading No. 19.03 of the following:		
"19.03	1903.00	6	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS.	kg	free"
NOTE:	The effect of this amendment is that the rate of duty on certain substitutes for tapioca is reduced from 20% to free.				
19.04			By the substitution for sub-heading No. 1904.10 of the following:		
	"1904.10	4	Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25%"
NOTE:	The subdivisions of subheading No. 1904.10 are deleted and the rates of duty are equalised at 25%				
20.05			By the substitution for sub-heading No. 2005.60 of the following:		
	"2005.60	2	Asparagus	kg	20%"
NOTE:	The subdivisions of subheading No. 2005.60 are deleted.				
25.03			By the substitution for sub-heading No. 2503.10 of the following:		
	"2503.10	1	Crude or unrefined sulphur	kg	free"
NOTE:	The subdivisions of subheading No. 2503.10 are deleted.				
28.15			By the substitution for sub-heading No. 2815.20 of the following:		
	"2815.20	1	Potassium hydroxide (caustic potash)	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
NOTE:	The subdivisions of subheading No. 2815.20 are deleted for the purposes of simplification.				
28.16			By the substitution for sub- heading No. 2816.30 of the following:		
	"2816.30	6	Oxide, hydrozide and pero- xide of barium	kg	free"
NOTE:	The subdivisions of subheading No. 2816.30 are deleted.				
42.05			By the substitution for heading No. 42.05 of the following:		
"42.05	4205.00	5	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	kg	20%"
NOTE:	Heading No. 42.05 is restated and the rates of duty are equalised at 20%.				
85.44			By the substitution for sub- headings Nos. 8544.4, 8544.5 and 8544.60 of the following:		
	"8544.4		Other electric conductors, for a voltage not exceeding 80 V:		
	8544.41	5	Fitted with connectors	kg	17,5%
	8544.49	6	Other	kg	17,5%
	8544.5		Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
	8544.51	5	Fitted with connectors	kg	17,5%
	8544.59	0	Other	kg	17,5%
	8544.60	8	Other electric conductors, for a voltage exceeding 1 000 V	kg	17,5%"
NOTE:	The rate of duty on certain insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors, is reduced from 20% to 17,5% with retrospective effect to 1st January, 1992.				

MADE this 25th day of February, 1992.

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