

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

**AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1992**  
(Published on 10th January, 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	STATISTICAL UNIT	RATE OF DUTY
58.06			By the substitution for sub-headings Nos. 5806.10 and 5806.20 of the following:		
	"5806.10	2	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	30%
	5806.20		Other woven fabrics, containing by mass 5 per cent or more of elastomeric yarn or rubber thread:		
	.20	1	Bias binding	kg	25%
	.30	9	Electrical tape or webbing	kg	25%
	.90	2	Other	kg	30%

**NOTE:** The effect of this amendment is that -

- subheading No. 5806.10 is restated and the rates of duty on the products of this subheading are equalised at 30%; and
- subheading No. 5806.20 is restated and subheadings Nos. 5806.20.10 and 5806.20.40 are deleted.

68.13			By the substitution for sub-heading No. 6813.10.20 of the following:		
	".20	7	Brake linings of pressure or similar moulded material	kg	30%"

**NOTE:** The rate of duty on brake linings of pressure or similar moulded material, with a basis of asbestos, of other mineral substance or of cellulose, is increased from 20% to 30%.

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.14			By the substitution for sub-heading No. 8414.51 of the following:		
	"8414.51		Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
	.10	7	Table fans of which the fanblade assembly (impeller) has a diameter of 260 mm or more	no.	20%
	.90	5	Other	no.	5%"

NOTE: Separate provision is made for table fans with a fan diameter exceeding 26 cm, and the rate of duty thereon is increased from 5% to 20%.

84.32			By the substitution for sub-heading No. 8432.10 of the following:		
	"8432.10		Ploughs:		
	.10	0	Of a kind designed to be drawn by animals	no.	6 000u each
	.90	9	Other	no.	free"
			By the substitution for subheading No. 8432.29 of the following:		
	"8432.29		Other:		
	.10	2	Harrows of a kind designed to be drawn by animals	no.	600u each
	.20	6	Scarifiers, cultivators, weeders and hoes, of a kind designed to be drawn by animals	no.	6 000u each
	.90	0	Other	no.	free"
			By the substitution for subheading No. 8432.30 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"8432.30			Seeders, planters and transplanter:		
	.10	9	Of a kind designed to be drawn by animals	no.	13 500u each
	.90	8	Other	no.	free"

NOTES:	1.	Specific provision is made for ploughs, harrows, scarifiers, cultivators, weeders, hoes, seeders, planters and transplanter of a kind designed to be drawn by animals, and the rate of duty thereon is increased from free to respectively 6 000u each on ploughs, scarifiers, cultivators, weeders and hoes, 600u each on harrows and 13 500u each on seeders, planters and transplanter.			
	2.	Agricultural equipment of subheadings Nos. 8432.10.10, 8432.29.10, 8432.29.20 and 8432.30.10 which comply with the conditions of rebate item 460.22 may be entered under rebate of duty under that rebate item and for this purpose the Ministry of Commerce and Industry has certified that the amendment of the rates of duty is as a result of an application for tariff protection not previously published in the Government Gazette for general information.			

**Schedule No. 3 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
313.06	"69.07	01.04	43	By the substitution for tariff heading No. 69.07 of the following: Unglazed ceramic tiles, entered for home consumption on or before 13th June, 1992 in such quantities as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of glazed ceramic tiles	Full duty"

NOTE: The provision for a rebate of the duty on unglazed ceramic tiles for the manufacture of glazed ceramic tiles, will be withdrawn on 13th June, 1992.

MADE this 17th day of December, 1991.

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