

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

AMENDMENT OF SCHEDULES (NO. 1) NOTICE, 1994
(Published on 7th January, 1994)

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. | DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY |
|---------|-----------------|----------|---|--------------------------|--------------------|
| 24.02 | | | By the substitution for sub-heading Nos. 2402.20 and 2402.90 of the following: | | |
| | "2402.20 | 0 | Cigarettes containing tobacco | kg | 45% |
| | 2402.90 | 2 | Other | kg | 45% |
| 24.03 | | | By the substitution for heading No. 24.03 of the following: | | |
| "24.03 | | | OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES. | | |
| | 2403.10 | | Smoking tobacco, whether or not containing tobacco substitutes in any proportion: | | |
| | .10 | 7 | Pipe tobacco, in immediate packings of a content of less than 5 kg | kg | 45% |
| | .20 | 4 | Other pipe tobacco | kg | 45% |
| | .30 | 1 | Cigarette tobacco | kg | 40% |
| | 2403.9 | | Other: | | |
| | 2403.91 | 2 | "Homogenised" or "reconstituted" tobacco | kg | 15% |
| | 2403.99 | | Other: | | |

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|-----------------------|-----------------|----------|--|--------------------------|--------------------|
| | .10 | 0 | Snuff | kg | 40% |
| | .20 | 8 | Tobacco extracts and essences | kg | free |
| | .90 | 9 | Other | kg | 45%" |
| 39.26 | | | By the deletion of subheading No. 3926.90.07. | | |
| | | | By the deletion of subheadings Nos. 3926.90.60, 3926.90.65, 3926.90.70 and 3926.90.75. | | |
| | | | By the substitution for sub- heading No. 3926.90.90 of the following: | | |
| | “.90 | 5 | Other | kg | 20%" |
| 84.56 | | | By the substitution for sub- heading No. 8456.90 of the following: | | |
| | "8456.90 | 2 | Other | no. | free" |
| 84.58 and 84.59 | | | By the substitution for headings Nos. 84.58 and 84.59 of the following: | | |
| "84.58 | | | LATHES FOR REMOVING METAL: | | |
| | 8458.1 | | Horizontal lathes: | | |
| | 8458.11 | 7 | Numerically controlled | no. | free |
| | 8458.19 | 8 | Other | no. | free |
| | 8458.9 | | Other lathes: | | |
| | 8458.91 | 3 | Numerically controlled | no. | free |
| | 8458.99 | 4 | Other | no. | free |
| 84.59 | | | MACHINE-TOOLS (INCLUDING WAY- TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL (EXCLUDING LATHES OF HEADING NO. 84.58): | | |
| | 8459.10 | 4 | Way-type unit head machines | no. | free |
| | 8459.2 | | Other drilling machines: | | |
| | 8459.21 | 5 | Numerically controlled | no. | free |
| 84.59 | 8459.29 | 6 | Other | no. | free |

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|---------|-----------------|----------|--|--------------------------|--------------------|
| | 8459.3 | | Other boring-milling machines: | | |
| | 8459.31 | 3 | Numerically controlled | no. | free |
| | 8459.39 | 0 | Other | no. | free |
| | 8459.40 | 8 | Other boring machines | no. | free |
| | 8459.5 | | Milling machines, knee-type: | | |
| | 8459.51 | 9 | Numerically controlled | no. | free |
| | 8459.59 | 9 | Other | no. | free |
| | 8459.6 | | Other milling machines: | | |
| | 8459.61 | 3 | Numerically controlled | no. | free |
| | 8459.69 | 4 | Other | no. | free |
| | 8459.70 | 1 | Other threading or tapping machines | no. | free" |
| 84.62 | | | By the substitution for heading No. 84.62 of the following: | | |
| "84.62 | | | MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE- STAMPING; MACHINE-TOOLS (INCLU- ING PRESSES) FOR WORKING METAL BY BENDING FOLDING, STRAIGHT- ENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE: | | |
| | 8462.10 | | Forging or die-stamping machines (including presses) and hammers: | | |
| | .30 | 3 | Presses, hydraulic | no. | 15% |
| | .90 | 7 | Other | no. | free |
| | 8462.2 | | Bending, folding, straightening or flattening machines (including presses): | | |
| | 8462.21 | | Numerically controlled: | | |
| | .20 | 7 | Pressbrakes, hydraulic, of a capacity of less than 8 900 kN | no. | 15% |

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|---------|-----------------|----------|---|--------------------------|--------------------|
| | .70 | 3 | Presses (excluding pressbrakes), hydraulic | no. | 15% |
| | .90 | 8 | Other | no. | free |
| | 8462.29 | | Other: | | |
| | .10 | 0 | Plate rolling machines with 3 rollers | no. | 15% |
| | 8462.29 | | | | |
| | .20 | 8 | Pressbrakes, hydraulic, of a capacity of less than 8 900 kN | no. | 15% |
| | .70 | 4 | Presses (excluding pressbrakes), hydraulic | no. | 15% |
| | .85 | 2 | Presses (excluding pressbrakes), non-hydraulic, of a capacity exceeding 25 000 kN | no. | 15% |
| | .90 | 9 | Other | no. | free |
| | 8462.3 | | Shearing machines (including presses) (excluding combined punching and shearing machines): | | |
| | 8462.31 | | Numerically controlled: | | |
| | .10 | 4 | Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm | no. | 15% |
| | .90 | 2 | Other | no. | free |
| | 8462.39 | | Other: | | |
| | .10 | 5 | Of the guillotine type, with a cutting length exceeding 1 000 mm but not exceeding 4 150 mm | no. | 15% |
| | .90 | 3 | Other | no. | free |
| | 8462.4 | | Punching or notching machines (including presses), including combined punching and shearing machines: | | |
| | 8462.41 | 1 | Numerically controlled | no. | free |
| | 8462.49 | 2 | Other | no. | free |

| HEADING | SUB-HEADING | C. D. | DESCRIPTION | STATIS-TICAL UNIT | RATE OF DUTY |
|---------|-------------|-------|--|-------------------|--------------|
| | 8462.9 | | Other: | | |
| | 8462.91 | 4 | Hydraulic presses | no. | free |
| | 8462.99 | 5 | Other | no. | free" |
| 84.64 | | | By the substitution for heading No. 84.64 of the following: | | |
| "84.64 | | | MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS: | | |
| | 8464.10 | 9 | Sawing machines | no. | free |
| | 8464.20 | 3 | Grinding or polishing machines | no. | free |
| | 8464.90 | 5 | Other | no. | free" |
| 84.66 | | | By the substitution for sub-heading No. 8466.9 of the following: | | |
| | "8466.9 | | Other: | | |
| 84.66 | 8466.91 | 9 | For machines of heading No. 84.64 | | free |
| | 8466.92 | 5 | For machines of heading No. 84.65 | | free |
| | 8466.93 | 1 | For machines of headings Nos. 84.56 to 84.61 | | free |
| | 8466.94 | 8 | For machines of heading No. 84.62 or 84.63 | | free" |
| 84.77 | | | By the substitution for heading No. 84.77 of the following: | | |
| "84.77 | | | MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER: | | |
| | 8477.10 | 2 | Injection-moulding machines | no. | free |
| | 8477.20 | 7 | Extruders | no. | free |

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|---------|-------------|-------|--|-------------------|--------------|
| | 8477.30 | 1 | Blow moulding machines | no. | free |
| | 8477.40 | 6 | Vacuum moulding machines and other thermoforming machines | no. | free |
| | 8477.5 | | Other machinery for moulding or otherwise forming: | | |
| | 8477.51 | 7 | For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes | no. | free |
| | 8477.59 | 8 | Other | no. | free |
| | 8477.80 | 4 | Other machinery | no. | free |
| | 8477.90 | 9 | Parts | | free" |
| 84.79 | | | By the substitution of sub-headings Nos. 8479.10, 8479.20 and 8479.30 of the following: | | |
| | "8479.10 | 3 | Machinery for public works, building or the like | no. | free |
| | 8479.20 | 4 | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils | no. | free |
| | 8479.30 | 9 | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork | no. | free" |
| | | | By the substitution of sub-headings Nos. 8479.89.03, 8479.89.06 and 8479.89.09 of the following: | | |
| | ".05 | 5 | Presses | no. | free" |
| 84.79 | | | By the substitution for sub-heading No. 8479.89.16 of the following: | | |
| | ".16 | 5 | Vertical drilling machines (excluding radial drilling machines), single spindle, power-operated, without a spindle centre hole or with a spindle centre hole with a diameter not exceeding 35 mm, not numerically controlled | no. | free" |

Part 4 of Schedule No. 1 to the Act

| SUR-CHARGE ITEM | TARIFF HEADING | SUR-CHARGE CODE | DESCRIPTION | RATE OF SURCHARGE |
|------------------------|-----------------------|------------------------|---|--------------------------|
| 164.00 | | | By the substitution for surcharge code 01.00 to tariff heading No. 24.00 of the following: | |
| | | "01.00 | Goods of subheadings Nos. 2402.10, 2403.99.20 and 2403.99.90 | 40%" |
| 175.00 | | | By the substitution for surcharge code 02.00 to tariff heading No. 73.00 of the following: | |
| 175.00 | | "02.00 | Goods of headings and subheadings Nos. 73.02, 73.03, 73.04 (excluding subheadings Nos. 7304.51.30, 7304.51.80, 7304.51.90, 7304.59.45, 7304.59.80 and 7304.59.90), 73.05, 73.06, 73.07, 73.08, 73.09, 73.12, 73.14, 73.15, 73.17, 73.18 (excluding subheadings Nos. 7318.15.33 and 7318.16.05), 73.20, 7322.90.20, 73.24, 73.25 and 73.26 (excluding subheading No. 7326.90.70) | 5%" |
| 176.00 | | | By the substitution for surcharge code 02.00 to tariff heading No. 84.00 of the following: | |
| | | "02.00 | Goods of headings and subheadings Nos. 84.01 (excluding subheadings No. 8401.30), 84.02, 84.03, 84.04, 84.05, 84.06, 84.07 (excluding subheading No. 8407.10), 84.08 (excluding subheading No. 8408.90.10), 84.09 (excluding subheadings Nos. 8409.10, 8409.91.15 and 8409.99.15), 84.10, 84.12 (excluding subheadings Nos. 8412.10.10 and 8412.90.70), 84.13, 84.14, 84.15, 84.16, 84.17, 8418.50, 8418.61.90, 8418.69.90, 8418.91.20, 8418.91.90, 8418.99.10, | 5%" |

| SUR-CHARGE ITEM | TARIFF HEADING | SUR-CHARGE CODE | DESCRIPTION | RATE OF SURCHARGE |
|-----------------|----------------|-----------------|--|-------------------|
| 176.00 | | *02.00 | 8418.99.30, 8418.99.40, 8418.99.90, 8419.11.20, 8419.19.20, 8419.20.20, 8419.3, 8419.40, 8419.50, 8419.60, 8419.8, 8419.90.20, 8419.90.30, 8419.90.90, 84.20, 8421.12.10, 8421.19, 8421.2, 8421.3, 8421.91.10, 8421.91.30, 8421.91.40, 8421.91.90, 8421.99, 8422.19, 8422.20, 8422.30, 8422.40, 8422.90, 8423.20, 8423.30, 8423.81 (excluding subheading No. 8423.81.10), 8423.82, 8423.89, 8423.90), 84.24 (excluding subheadings Nos. 8424.90.10, 8424.90.15, 8424.90.20 and 8424.90.30), 84.25, 84.26, 84.27, 84.28, 84.29, 84.30, 84.31, 84.32, 84.33 (excluding subheadings Nos. 8433.20, 8433.30, 8433.40, 8433.51, 8433.59.10, 8433.59.20 and 8433.90.30), 84.34 (excluding subheadings Nos. 8434.10, 8434.20 and 8434.90), 84.35, 84.36 (excluding subheadings Nos. 8436.21.10 and 8436.80), 84.37, 84.38, 84.39, 84.40, 84.41, 84.42, (excluding subheading No. 8442.30), 84.44, 84.45, 84.46, 84.47, 84.48, 84.49, 8450.11.90, 8450.12.90, 8450.19.90, 8450.20, 8450.90.90, 8451.10, 8451.21.30, 8451.21.40, 8451.21.90, 8451.29, 8451.30.90, 8451.40, 8451.50, 8451.80, 8451.90.90, 8452.2, 8452.30, 8452.40.90, 8452.90.90, 84.53, 84.54, 84.55, 84.56, 84.57, 84.58, 84.59, 84.60, 84.61, 84.62, 84.63, 84.64, 84.65, 84.66, 84.67, 84.68, 84.69, 84.70, 84.71, 84.72, 84.73, 84.74, 84.75, 84.76, 84.77, 84.78, 84.79 (excluding subheading No. 8479.89.30), 84.80, 84.81, 84.82, 84.83 (excluding subheadings Nos. 8483.10.15, 8483.10.20, 8483.30.40, 8483.40.25, 8483.50.30, and 8483.90.35), 84.84 and 84.85 | |
| 176.00 | | 02.00 | | |

| SUR-CHARGE ITEM | TARIFF HEADING | SUR-CHARGE CODE | DESCRIPTION | RATE OF SURCHARGE |
|-----------------|----------------|-----------------|---|-------------------|
| | | | By the substitution for surcharge code 03.00 to tariff heading No. 85.00 of the following: | |
| | | "03.00 | Goods of headings and sub-headings Nos. 85.01, 85.02, 85.03, 85.04, 85.05, 85.07, 8508.10, 8508.20, 8508.80.90, 8508.90.90, 8509.10.90, 8510.20.10, 8510.90.10, 85.11 (excluding subheading No. | 5%" |
| 176.00 | | "03.00 | 8511.10.10), 85.12, 8513.10.10, 8513.90.10, 85.14, 85.15, 8516.10.10, 8516.2, 8516.31.90, 8516.32, 8516.33, 8516.80.20, 8516.80.90, 8516.90.10, 8516.90.90, 85.17, 8521.10.05, 85.25, 8526.10, 8526.91, 8526.92.90, 8527.90.10, 8527.90.20, 8528.10.40, 8528.20.40, 85.30, 85.31, 85.32, 85.33, 85.34, 85.35, 85.36, 85.37, 85.38, 8539.10.10, 8539.21.10, 8539.21.20, 8539.29.30, 8539.29.35, 8539.29.40, 8539.29.45, 8539.90.10, 85.40, 85.41, 85.42, 85.43, 85.44, 85.45, 85.46, 85.47 and 85.48 | |

Schedule No. 3 to the Act

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|-------------|----------------|-------------|-------|---|---------------------|
| 306.01 | | | | By the deletion of rebate code 07.00 to tariff heading No. 29.05. | |
| 316.01 | | | | By the deletion of tariff heading No. 84.66. | |
| 320.02 | | | | By the insertion after tariff heading No. 52.08 of the following: | |
| | "5208.32 | 01.06 | 68 | Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, in a plain weave, of a mass exceeding 100 g/m ² | Full duty less 20%" |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|----------|--|------------------------|
| | | | | but not exceeding 200 g/m ² , dyed, for the manufacture of <i>sleeping bags</i> | |
| | | | | By the insertion after tariff heading No. 54.07 of the following: | |
| | "5407.42 | 01.06 | 66 | Woven fabrics containing 85 per cent or more by mass of <i>filaments of nylon or other polyamides, dyed, for the manufacture of sleeping bags</i> | Full duty less 20%" |
| | 5407.44 | 01.06 | 62 | Woven fabrics containing 85 per cent or more by mass of <i>filaments of nylon or other polyamides, printed, for the manufacture of sleeping bags</i> | Full duty less 20%" |

Schedule No. 4 to the Act

| | | | | | |
|---------|-------|-------|----|---|------------|
| 412.20 | | | | By the substitution for rebate item 412.20 of the <i>following:</i> | |
| "412.20 | 84.00 | 01.02 | 28 | Industrial machinery or appliances, portable or mobile, classifiable within subheadings Nos. 8478.10.10, 8478.90.10, 8479.40.10, 8479.81.10, 8479.89.63 and 8479.90.55 of Schedule No. 1 produced or manu- factured in the United Kingdom of Great Britain and Northern Ireland and imported therefrom | Full duty" |
| 460.16 | | | | By the deletion of tariff heading No. 8466.94. | |

MADE this 22nd day of December, 1993.

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