

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

AMENDMENT OF SCHEDULES (NO. 18) NOTICE, 1994  
(Published on 13th May, 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 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	STATIS- TICAL UNIT	RATE OF DUTY
64.03			By the insertion after sub-heading No. 6403.51.10 of the following:		
	".15	5	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	60%"
			By the insertion after sub-heading No. 6403.59.10 of the following:		
	".15	6	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	60%"
64.03			By the insertion after sub-heading No. 6403.91.10 of the following:		
	".15	3	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	60%"
			By the insertion after sub-heading No. 6403.99.10 of the following:		
	".15	4	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	60%"

**Part 2 of Schedule No. 1**

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
117.01		By the substitution for tariff item 117.01.10 of the following:		
"10	87.01	ROAD TRACTORS FOR SEMI-TRAILERS	40%	"
117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30		By the substitution for tariff items 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 of the following:		
"117.05	87.03	MOTOR CARS (INCLUDING STATION WAGONS)	40%	-
117.21	87.02	MOTOR VEHICLES FOR THE TRANSPORT OF 10 OR MORE PERSONS BUT NOT EX- CEEDING 16 PERSONS INCLUDING THE DRIVER	40%	-
117.22	87.02	MOTOR VEHICLES FOR THE TRANSPORT OF 17 OR MORE PERSONS, INCLUDING THE DRIVER, MONO-BUILT	40%	-
117.24	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 kg	40%	-
117.26	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHI- CLE MASS EXCEEDING 2 000 kg	40%	-
117.27	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT), OF A VEHICLE MASS NOT EXCEEDING 2 000 kg WITH REAR BODY OR 1 900 kg WITHOUT REAR BODY	40%	-
117.29	87.02 87.04	CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	40%	-
117.30	87.06	CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	40%	"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.06				By the substitution for tariff headings Nos. 52.08, 52.09, 52.12, 55.12, 55.13, 55.14 and 55.15 of the following:	
311.06	"52.08	01.00	48	Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the processes of singeing and compressive shrinking	Full duty
311.06	52.09	01.00	44	Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the process of singeing and compressive shrinking	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.06	52.12	01.00	44	Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the process of singeing and compressive shrinking	Full duty
311.06	55.12	01.00	45	Woven fabrics of synthetic staple fibres mixed with cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the process of singeing and compressive shrinking	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.06	55.13	01.00	41	Woven fabrics of synthetic staple fibres mixed with cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the process of singeing and compressive shrinking	Full duty
311.06	55.14	01.00	48	Woven fabrics of synthetic staple fibres mixed with cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the process of singeing and compressive shrinking	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.06	55.15	01.00	44	Woven fabrics of synthetic staple fibres mixed with cotton (excluding fabrics in a twill or sateen weave), woven wholly or partly from yarns of 3 or more different colours or shades of the same colour which can be clearly identified with the naked eye, in such a manner as to form checks or stripes, not finished in any way, with a construction of 61 threads or more per cm <sup>2</sup> , of a predominant linear density of 18 dtex or finer in both the warp and the weft, entered on or before 30th July, 1994, in such quantities and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the finishing thereof, provided such fabrics undergo, at least the process of singeing and compressive shrinking	Full duty"
311.40				By the substitution for tariff heading No. 59.03 of the following:	
	"59.03	01.04	44	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding vinyl chloride polymers), for use as outercloth in the manufacture of waterproof clothing	Full duty less 15%"

MADE this 26th day of April, 1994.

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