

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

AMENDMENT OF SCHEDULES (NO. 8) NOTICE, 1994  
(Published on 11th March, 1994)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 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
95.06			By the substitution for heading No. 95.06 of the following:		
"95.06			ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:		
	9506.1		Snow-skis and other snow-ski equipment:		
	9506.11	6	Skis	no.	free
	9506.12	2	Ski-fastenings (ski-bindings)	kg	free
	9506.19	7	Other	kg	free
	9506.2		Water-skis, surf-boards, sailboards and other water-sport equipment:		
	9506.21	0	Sailboards	no.	free
	9506.29	1	Other	no.	10%
	9506.3		Golf clubs and other golf equipment:		
	9506.31	5	Clubs, complete	no.	free
	9506.32	1	Balls	no.	25%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	9506.39	6	Other	kg	free
	9506.40	3	Articles and equipment for table-tennis	kg	free
	9506.5		Tennis, badminton or similar rackets, whether or not strung:		
	9506.51	4	Lawn-tennis rackets, whether or not strung	no.	free
	9506.59	5	Other	no.	free
	9506.6		Balls (excluding golf balls and table-tennisballs):		
	9506.61	9	Lawn-tennis balls	no.	20%
	9506.62	5	Inflatable	no.	10%
	9506.69	3	Other	no.	10%
	9506.70	7	Ice skates and roller skates, including skating boot with skates attached	no.	10%
	9506.9		Other:		
	9506.91	2	Articles and equipment for general physical exercise, gymnastics or athletics	kg	10%
	9506.99	3	Other	no.	10%''

Schedule No. 3 to the Act.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.14				By the insertion after rebate item 317.13 of the following:	
*317.14				<u>Industry: Baby carriages and parts thereof</u>	
	5208.3	01.05	52	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m <sup>2</sup> , dyed, for the manufacture of baby carriages	Full duty less 20%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	5208.5	01.05	57	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200g/m <sup>2</sup> , printed, for the manufacture of baby carriages	Full duty less 20%
	5513.2	01.05	59	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170g/m <sup>2</sup> , dyed, for the manufacture of baby carriages	Full duty less 20%
	5513.4	01.05	53	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by mass of such fibres, mixed mainly or solely with cotton, of a mass not exceeding 170g/m <sup>2</sup> , printed, for the manufacture of baby carriages	Full duty less 20%
320.04				By the substitution for rebate item 320.04 of the following:	
*320.04				Industry: Articles and equipment for general physical exercise, gymnastics, athletics, other sports or outdoor games:	
	39.19	01.04	43	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, soccer and similar balls	Full duty
	40.07	01.04	46	Vulcanised rubber thread, for the manufacture of golf balls	Full duty
	41.00	01.02	24	Leather, for the manufacture of balls and boxing gloves	Full duty
	56.03	01.04	45	Nonwovens, impregnated, coated, covered or laminated with polyurethane, for the manufacture of rugby, soccer and similar balls	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	59.03	01.04	46	Textile fabrics, impregnated, coated, covered or laminated with plastics, for the manufacture of rugby, soccer and similar balls	Full duty
	59.07	01.04	41	Textile fabrics, otherwise impregnated as with plastics, coated, covered or laminated, for the manufacture of rugby, soccer and similar balls	Full duty
	9506.62	01.06	62	Polyamide-wound vulcanised carcasses, inflatable, for the manufacture of rugby, soccer and similar balls	Full duty
	9506.65	01.06	67	Cores, for the manufacture of cricket balls	Full duty"

Schedule No. 6 to the Act.

With effect from 1 September 1993 up to and including 30 November 1993

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
609.17				By the substitution for code 01.00 to tariff item 117.01 of the following:	
		*01.00	56	Road tractors for semi-trailers	(In respect of each road tractor for a semi-trailer with an excise value of less than UA 34 500, 0,0015 per cent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				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	01.00	55	Motor cars (including station wagons)	(In respect of each motor car with an excise value of less than UA 34 500, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 percent of the total excise value of all motor vehicles removed
	117.21	01.00	59	Motor vehicles for the transport of 10 or more but not exceeding 16 persons, including the driver	(In respect of each motor vehicle with an excise value of less than UA 34 500, 0,0015 per cent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.22	01.00	56	Motor vehicles for the transport of 17 or more persons, including the driver, mono-built	(In respect of each motor vehicle with an excise value of less than UA 34 500, 0,0015 percent per UA 1

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					excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.24	01.00	50	Motor vehicles for the transport of goods, mono-built, of a vehicle mass not exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA 34 500, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.26	01.00	55	Motor vehicles for the transport of goods, mono-built, of a vehicle mass exceeding 2 000 kg	(In respect of each vehicle an excise value less than UA 34 500, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of

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					the total excise value of all motor vehicles removed
	117.27	01.00	52	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	(In respect of each motor vehicle with an excise value of less than UA 34 500, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicle removed
	117.29	01.00	57	Chassis fitted with engines and cabs, of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of subheading No. 8704.10)	(In respect of each chassis with an excise value of less than UA 34 500, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.30	01.00	58	Chassis fitted with engines of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of subheading No. 8704.10)	(In respect of each chassis with an excise value of less than UA 34 500, 0,0015 percent per UA 1 excise

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					value in respect of each UA 1 excise value of less than UA 34 500) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"
With effect from 1 December 1993					
609.17				By the substitution for code 01.00 to tariff item 117.01 of the following:	
		"01.00	56	Road tractors for semi-trailers	(In respect of each road tractor for a semi-trailer with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"
				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	01.00	55	Motor cars (including station wagons)	(In respect of each motor car with an excise of value less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of

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					less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.21	01.00	59	Motor vehicles for the transport of 10 or more but not exceeding 16 persons, including the driver	(In respect of each motor vehicle with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value respect of each UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.22	01.00	56	Motor vehicles for the transport of 17 or more persons, including the driver, mono-built	(In respect of each motor vehicles with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed

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	117.24	01.00	50	Motor vehicles for the transport of goods, mono-built, of a vehicle mass not exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.26	01.00	55	Motor vehicles for the transport of goods, mono-built, of a vehicle mass exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.27	01.00	52	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	(In respect of of each motor vehicle with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 35 750) plus (50 per cent of the local content value), with a

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					maximum rebate not exceeding 37,5 percent of the total excise value of all motor vehicles removed
	117.29	01.00	57	Chassis fitted with engines and cabs, of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of subheading No. 8704.10)	(In respect of each chassis with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
	117.30	01.00	58	Chassis fitted with engines of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of subheading No. 8704.10)	(In respect of each chassis with an excise value of less than UA 35 750, 0,0015 percent per UA 1 excise value in respect of each UA 1 excise value of less than UA 35 750) plus (50 percent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"

MADE this 17th day of February, 1994.

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