

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

AMENDMENT OF SCHEDULE (NO. 1) NOTICE, 2003
(Published on 3rd January, 2003)

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 No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
33.07			By the substitution for sub-heading 3307.41 of the following:			
	"3307.41	0	-- "Agarbatti" and other odoriferous preparations which operate by burning	kg	free	free"
64.01, 64.02, 64.03, 64.04, 64.05 and 64.06			By the substitution for headings 64.01, 64.02, 64.03, 64.04, 64.05 and 64.06 of the following:			
"64.01			Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes:			
	6401.10	5	- Footwear incorporating a protective metal toe-cap	2u	30%	18%
	6401.9		- Other footwear:			
	6401.91	8	-- Covering the knee	2u	30%	18%
	6401.92	4	-- Covering the ankle but not covering the knee	2u	30%	18%
	6401.99	9	-- Other	2u	30%	18%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
64.02			Other footwear with outer soles and uppers of rubber or plastics:			
	6402.1		- Sport footwear:			
	6402.12	1	-- Ski-boots, cross-country ski footwear and snow-board boots	2u	30%	18%
	6402.19	6	-- Other	2u	30% or 500c/2u	18%
	6402.20	3	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	30% or 500c/2u	18%
	6402.30	8	- Other footwear, incorporating a protective metal toe-cap	2u	30% or 500c/2u	18%
	6402.9		- Other footwear:			
	6402.91	1	-- Covering the ankle	2u	30% or 500c/2u	18%
	6402.99	2	-- Other	2u	30% or 500c/2u	18%
64.03			Footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather:			
	6403.1		- Sports footwear:			
	6403.12	5	-- Ski-boots, cross-country ski footwear and snow-board boots	2u	30%	18%
	6403.19	9	-- Other	2u	30%	18%
	6403.20	7	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	30%	18%
	6403.30	1	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	2u	30%	18%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	6403.40	6	- Other footwear, incorporating a protective metal toe-cap	2u	30%	18%
	6403.5		- Other footwear with outer soles of leather:			
	6403.51	7	-- Covering the ankle	2u	30%	18%
	6403.59	8	-- Other	2u	30%	18%
	6403.9		- Other footwear:			
	6403.91	5	-- Covering the ankle	2u	30%	18%
	6403.99	6	-- Other	2u	30%	18%
64.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:			
	6404.1		- Footwear with outer soles of rubber or plastics:			
	6404.11		--- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
	.05	3	--- Ski boots and cross-country ski footwear	2u	30%	18%
	.10	1	--- Spiked athletic shoes	2u	15%	free
	.90	8	--- Other	2u	30% or 500c/2u	18%
	6404.19		-- Other:			
	.10	0	-- Bedroom slippers	2u	30%	18%
	.12	7	--- Ballet shoes, with blocked toes	2u	free	free
	.15	1	--- Other ballet shoes	2u	30%	18%
	.90	9	--- Other	2u	30% or 500c/2u	18%
	6404.20		- Footwear with outer soles of leather or composition leather:			
	.10	8	-- Bedroom slippers	2u	30%	18%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL SADC	
	.20	5	-- Ballet shoes, with blocked toes	2u	free	free
	.30	2	-- Other ballet shoes	2u	30%	18%
	.90	6	-- Other	2u	30% or 500c/2u	18%
64.05			Other footwear			
	6405.10		- With uppers of leather or composition leather:			
	.35	2	-- Ballet shoes, with blocked toes	2u	free	free
	.90	5	-- Other	2u	30%	18%
	6405.20		- With uppers of textile materials:			
	.10	1	-- Bedroom slippers	2u	30%	18%
	.15	2	-- Ballet shoes, with blocked toes	2u	free	free
	.17	9	-- Other ballet shoes	2u	30%	18%
	.90	8	-- Other	2u	30% or 500c/2u	18%
	6405.90		- Other:			
	.10	3	-- Bedroom slippers	2u	30%	18%
	.15	4	-- Ballet shoes, with blocked toes	2u	free	free
	.17	0	-- Other ballet shoes	2u	30%	18%
	.90	1	-- Other	2u	30% or 500c/2u	18%
64.06			Parts of footwear (including uppers whether or not attached to soles (excluding outer soles)); removable in soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:			
	6406.10		- Uppers and parts thereof (excluding stiffeners):			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	.10	0	-- Half-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	kg	free	free
	.15	1	-- Protective metal toe-caps	kg	free	free
	.25	9	-- Other parts, of iron or steel	kg	20%	free
	.35	6	-- Other, of textile materials, rubber or plastics	kg	30%	15%
	.90	9	-- Other	kg	20%	10%
6406.20		8	- Outer soles and heels, of rubber or plastic	kg	20%	free
6406.9			- Other:			
6406.91			-- Of wood:			
	.05	7	--- Soles, heel and sole units, tips, heels stiffeners, arch supports and heel socks	kg	free	free
	.04	5	--- Removable fittings	kg	20%	free
	.90	1	--- Other	kg	20%	free
6406.99			-- Of other materials:			
	.10	4	--- Gaiters, leggings and similar articles, and parts thereof, wholly or principally of leather or composition leather	kg	20%	free
	.15	5	--- Gaiters, leggings and similar articles, and parts thereof (excluding those wholly or principally of leather or composition leather)	kg	20%	free
	.25	2	--- Clog soles, heel and sole units, tips and heels, of cork	kg	free	free
	.40	6	--- Parts of iron, steel, copper or aluminium, for footwear	kg	20%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	.50	3	--- Other stiffeners, arch supports and heel socks, for footwear	kg	free	free
	.60	0	--- Other removable fittings, for footwear	kg	20%	free
	.90	2	--- Other	kg	20%	free"
84.08			By the substitution for sub-heading 8408.90.65 of the following:			
	"65	8	-- Stationary engines, four-stroke, normally aspirated, of a cylinder capacity of 300 cm ³ or more but less than 4 000 cm ³	u	15%	free"
			By the substitution for sub-heading 8408.90.90 of the following:			
	"90	9	-- Other	u	15%	free"
84.09			By the substitution for sub-heading 8409.91.38 of the following:			
	"37	2	--- Gudgeon pins (excluding those for motor cycle engines)	kg	20%	13%"
84.18			By the substitution for sub-heading 8418.2 of the following:			
	"8418.2		- Refrigerators, household type:			
	8418.21	0	-- Compression type	u	25%	free
	8418.22	7	-- Absorption-type, electrical	u	25%	free
	8418.29	1	-- Other	u	25%	free"
			By the substitution for sub-heading 8418.30.90 of the following:			
	"90	4	-- Other	u	25%	free"
84.18			By the substitution for sub-heading 8418.40.90 and 8418.50 of the following:			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	"90	9	-- Other	u	25%	free
	8418.50	8	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	u	20%	free"
			By the substitution for sub-heading 8418.61.10 of the following:			
	"10	6	--- Suitable for household refrigerators or freezers	u	25%	free"
			By the substitution for sub-heading 8418,91 of the following:			
	"8418.91		-- Furniture designed to receive refrigerating or freezing equipment:			
	.10	3	--- Suitable for household refrigerators or freezers	kg	20%	free
	.20	7	--- For display counters, cabinets, show-cases or the like	kg	20%	free
	.90	8	--- Other	kg	free	free"
84.33			By the substitution for sub-heading 8433.11.10 of the following:			
	"10	0	--- Having a cutting width not exceeding 470 mm	u	20%	free"
84.50			By the substitution for sub-heading 8450.11.15 of the following:			
	"15	6	--- Of a dry linen capacity not exceeding 7 kg (excluding coin-operated machines)	u	30%	12%"
			By the substitution for sub-heading 8450.12.30 of the following:			
	"30	6	--- Of a dry linen capacity not exceeding 7 kg	u	30%	12%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
84.51			By the substitution for sub- heading 8451.21.10 of the following:			
	“.10	3	- - - Laundry drying machines, u tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin operated machines)		20%	free”
84.81			By the substitution for sub- headings 8481.80.41 and 8481.80.63 of the following:			
	“.41	2	-- Gate valves	kg	15%	free
	.63	3	-- Plug valves (excluding those made of plastics)	kg	15%	free”
	“.65	4	-- Housings (excluding those commonly used with inflatable articles and aerosol valves)	kg	15%	Free”
84.82			By the substitution for sub- headings 8482.10.10 and 8482.10.15 of the following:			
	“.10	4	-- Other radial deep groove bearings, single row, with a square bore, with an aggregate of the bore across the square plus the outside diameter plus width of 140 mm or more but not exceeding 154 mm	u	20%	free
	.15	5	-- Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width of 61 mm or more but not exceeding 230 mm	u	20%	free”
84.82			By the substitution for sub- headings 8482.20.02 and 8482.20.45 of the following:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	“.02	8	-- Journal roller bearings of the rotating endcover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 210 mm	u	20%	free
	.45	1	-- Cone assemblies (excluding single row), of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	u	20%	free”
	“8482.99		-- Other:			
	.11	6	-- Outer rings of radial deep groove ball bearings with finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	kg	20%	free
	.17	5	-- Outer rings of journal roller bearings, finished, or an outside diameter of 195 mm or more but not exceeding 196 mm or of 207 mm or more but not exceeding 209 mm	kg	20%	free
	.29	9	-- Inner rings of radial deep groove ball bearings with finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	kg	20%	free”
84.83			By the substitution for sub-heading 8483.30.55 of the following:			
	“.55	7	-- Plains shaft bearings, of a kind consisting of halves, with a inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm	u	20%	free”

Schedule No. 2 to the Act

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINATING IN	RATE OF ANTI DUMP-DUTY
207.02				By the substitution for tariff heading 4011.10 of the following:			
	4011.10	01.06	60	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars), (excluding those imported from Kumho Tire Company and Nexen Tire Corporation)		Republic of Korea	58,4%
		02.06	65	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars), (excluding those imported from LTR Sales and Service (Pty) of Zeerust from Federal Corporation, Taipei and Nankang Tire Company, Cheng Shin Rubber and Tire Company)		Taiwan	52,5%
213.03				By the deletion of code 01.06 to tariff heading 7005.29			

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
312.01				By the insertion after tariff heading 4101.4 of the following:	
	4107.1	01.05	55	Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split (excluding leather of heading 41.14) of a unit surface area not exceeding 2,22 m per whole hide or 1,11 m per half hide, for use as linings	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. DESCRIPTION D.	EXTENT OF REBATE
		02.05	56 Leather prepared after tanning or crusting, including parchment dressed leather, of bovine (including buffalo) animals, without hair on, whether or not split (excluding leather of heading 41.14) of a unit surface area not exceeding 1,075 m per half hide and of a value for duty purposes exceeding 10 000 c/m, for use as upper material or for the covering of heels	Full duty"
Part 1 of Schedule No. 3 to the Act				
317.06			By the insertion after rebate code 03.00 to tariff heading 00.00 of the following:	
	"00.00	04.00	05 Goods of any description, for the manufacture of body components covered with leather	Full duty
		05.00	07 Goods of any description, for the manufacture of leather seat covers	Full duty"
			By the insertion after tariff heading 4016.93 of the following:	
	"42.00	01.02	20 Leather, for the manufacture of leather covered handbrake and gear lever covers	Full duty"

MADE this on the 11th day of December, 2002.

B. GAOLATHE,
*Minister of Finance and
Development Planning.*