

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 8) NOTICE, 2004
(Published on 14th May, 2004)

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 Schedule 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	STATIS-TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
By the deletion of the following subheadings:							
48.23	4823.90.52						
23.23	4823.90.54						
23.23	4823.90.56						
23.23	4823.90.58						
23.23	4823.90.60						
23.23	4823.90.62						
23.23	4823.90.64						
23.23	4823.90.68						
23.23	4823.90.70						
23.23	4823.90.72						
23.23	4823.90.74						
48.23	4823.90.76						
By the substitution for sub-headings of the following:							
04.02	0402.10	4	- In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.21	0	-- Not containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.29	1	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.02	0402.91	2	-- Not containing added sugar or other sweetening matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT		RATE OF DUTY	
						GENERAL	EU SADC
04.02	0402.99	3	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.03	0403.90	9	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.04	0404.10	7	-- Whey and modified whey, or not concentrated or containing added sugar or other sweetening, matter	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.04	0404.90	3	-- Other	kg	450c/kg with a maximum of 96%	450c/kg with a maximum of 96%	free
04.05	0405.10	0	- Butter	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free
04.05	0405.20	5	- Dairy spreads	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free
04.05	0405.90	7	- Other	kg	500c/kg with a maximum of 79%	500c/kg with a maximum of 79%	free
09.02	0902.30	8	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	400c/kg	400c/kg	free
09.02	0902.40	2	- Other black tea (fermented) and other partly fermented tea	kg	400c/kg	400c/kg	free
18.06	1806.90	6	- Other	kg	17%	free	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
27.06	2706.00	1	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	kg	20%	20%	free
48.01	4801.00.10	9	- Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40 g/m ² or more but not exceeding 65 g/m ²	kg	5%	free	free
4801.01	4801.00.20	6	- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process, of a mass of 57 g/m ² or more but not exceeding 65 g/m ²	kg	5%	1.98%	free
48.02	4802.54.20	8	--- Other, in strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	5%	1,98%	free
48.02	4802.55.20	4	--- Of a width exceeding 150 mm	kg	5%	1,98%	free
48.02	4802.56.20	0	--- In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	5%	1,98%	free
48.02	4802.57.20	7	--- In strips or rolls of a width exceeding 150mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	5%	1,98%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
48.02	4802.58.20	3	--- In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state				
48.02	4802.61.20	3	--- Of a width exceeding 150 mm	kg	5%	1,98%	free
48.02	4802.62.20	6	--- In rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state				
48.02	4802.69.20	4	--- In strips or rolls of a width exceeding 150 mm; in rectangular (including square) sheets with one side exceeding 360 mm and the other side exceeding 150 mm in the unfolded state	kg	5%	1,98%	free
48.03	4803.00	9	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets	kg	5%	1,98%	free
48.04	4804.11	3	-- Unbleached	kg	5%	1,98%	free
48.04	4804.19	4	-- Other	kg	5%	1,98%	free
48.04	4804.21	8	-- Unbleached	kg	5%	1,98%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT		RATE OF DUTY	
						GENERAL	EU SADC
48.04	4804.29	9	-- Other	kg	5%	1,98%	free
48.04	4804.31	2	-- Unbleached	kg	5%	1,98%	free
48.04	4804.41	7	-- Unbleached	kg	5%	1,98%	free
48.04	4804.42	3	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	5%	1,98%	free
48.04	4804.49	8	-- Other	kg	5%	1,98%	free
48.04	4804.51	1	-- Unbleached	kg	5%	1,98%	free
48.04	4804.52	8	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	5%	1,98%	free
48.04	4804.59	2	-- Other	kg	5%	1,98%	free
48.05	4805.11	7	-- Semi-chemical fluting paper	kg	5%	1,98%	free
48.05	4805.12	3	-- Straw fluting paper	kg	5%	1,98%	free
48.05	4805.19	8	-- Other	kg	5%	1,98%	free
48.05	4805.24	0	-- Of mass of 150 g/m ² or less	kg	5%	1,98%	free
48.05	4805.25	7	-- Of mass of more than 150 g/m ²	kg	5%	1,98%	free
48.05	4805.50	9	-- Felt paper and paperboard	kg	5%	1,98%	free
48.05	4805.91.90	9	-- Other	kg	5%	1,98%	free
48.05	4805.92.90	5	-- Other	kg	5%	1,98%	free
48.05	4805.92.90	1	-- Other	kg	5%	1,98%	free
48.07	4807.00	3	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced in or sheets	kg	5%	1,98%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT		RATE OF DUTY		
						GENERAL	EU	SADC
48.08	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	5%	1,98%	free	
48.08	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	5%	1,98%	free	
48.08	4808.30	0	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	5%	1,98%	free	
48.08	4808.90	8	- Other	kg	5%	1,98%	free	
48.09	48.09.10	5	- Carbon or similar copying papers	kg	5%	1,98%	free	
48.10	4810.13.20	9	- - - Of a width not exceeding 150 mm	kg	5%	15%	free	
48.10	4810.13.90	7	- - - Other	kg	5%	1,98%	free	
48.10	4810.14.05	1	- - - Thermocopy paper	kg	5%	1,98%	free	
48.10	4810.14.10	8	- - - Other, with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	5%	15%	free	
48.10	4810.14.90	6	- - - Other	kg	5%	1,98%	free	
48.10	4810.19.05	3	- - - Thermocopy paper	kg	free	free	free	
48.10	4810.19.10	7	- - - Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free	
48.10	4810.19.90	8	- - - Other	kg	5%	1,98%	free	
48.10	4810.22.10	9	- - - In strips or rolls of a width not exceeding 150 mm; in rectangular including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free	

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT		RATE OF DUTY		
						GENERAL	EU	SADC
48.10	4810.22.90	8	--- Other	kg	5%	1,98%	free	
48.10	4810.29.05	8	--- Thermocopy paper	kg	free	free	free	
48.10	4810.29.10	4	--- Other, in strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free	
48.10	4810.29.90	2	--- Other	kg	5%	1,98%	free	
48.10	4810.31.10	8	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	1,5%	free	
48.10	4810.31.90	6	--- Other	kg	5%	1,98%	free	
48.10	4810.32.10	4	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free	
48.10	4810.32.90	2	--- Other	kg	5%	1,98%	free	
48.10	4810.39.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free	
48.10	4810.39.90	7	--- Other	kg	5%	1,98%	free	

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL		RATE OF DUTY	
				UNIT		GENERAL	EU
48.10	4810.92.10	1	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.10	4810.92.90	3	--- Other	kg	5%	1,98%	free
48.10	4810.99.10	6	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.10	4810.99.90	4	--- Other	kg	5%	1,98%	free
48.11	4811.10.10	6	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.11	4811.10.90	4	--- Other	kg	5%	1,98%	free
48.11	4811.41.10	6	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.11	4811.41.90	4	--- Other	kg	20%	14%	free
48.11	4811.49.10	7	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
48.11	4811.51.10	0	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.11	4811.51.90	9	--- Other	kg	5%	1,98%	free
48.11	4811.59.10	1	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.11	4811.59.90	2	--- Other	kg	5%	1,98%	free
48.11	4811.60.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.11	4811.60.90	7	--- Other	kg	5%	1,65%	free
48.11	4811.90.10	2	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	15%	15%	free
48.11	4811.90.90	0	--- Other	kg	5%	1,65%	free
48.23	4823.40	2	-- Rolls, sheets and dials, printed, for self-recording apparatus	kg	15%	free	free
48.23	4823.90.80	3	-- Other, in strips or rolls of a width exceeding 150 mm but not exceeding 360 mm	kg	free	free	free
87.01	8701.20.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	36%	36%	25%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
87.01	8701.20.20	6	-- Of a vehicle mass exceeding 1 600 kg	u	20%	15%	12,5%
87.02	8702.10.10	8	-- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	20%	15%	12,5%
87.02	8702.10.80	9	-- Other, of a vehicles mass not exceeding 2 000 kg	u	36%	31%	25%
87.02	8702.10.90	6	-- Other	u	20%	15%	12,5%
87.02	8702.90.10	4	-- Of a vehicle mass not exceeding 2 000 kg	u	36%	31%	25%
87.02	8702.90.20	1	-- Of a vehicle mass exceeding 2 000 kg	u	20%	15%	12,5%
87.03	87.03.21.90	0	--- Other	u	36%	36%	25%
87.03	87.03.22.90	7	--- Other	u	36%	36%	25%
87.03	87.03.23.90	3	--- Other	u	36%	36%	25%
87.03	87.03.24.90	5	--- Other	u	36%	36%	25%
87.03	87.03.31.90	5	--- Other	u	36%	36%	25%
87.03	87.03.32.90	1	--- Other	u	36%	36%	25%
87.03	87.03.33.90	8	--- Other	u	36%	36%	25%
87.03	87.03.90.90	6	-- Other	u	36%	36%	25%
87.04	8704.21.80	7	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 6000 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	25%
87.04	8704.21.90	4	--- Other	u	20%	15%	12,5%
87.04	8704.22.90	0	--- Other	u	20%	15%	12,5%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
87.04	8704.23.90	7	--- Other	u	20%	15%	12,5%
87.04	8704.31.80	1	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 6000 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	25%
87.04	8704.31.90	9	--- Other	u	20%	15%	12,5%
87.04	8704.32.90	5	--- Other	u	20%	15%	12,5%
87.04	8704.90.80	2	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 6000 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	25%
87.04	8704.90.90	2	--- Other	u	20%	15%	12,5%
87.06	8706.00.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	38%	38%	25%
87.06	87.06.00.20	5	- Other	u	20%	20%	7,5%
87.07	8707.10	9	- For the vehicles of heading 87.03	u	30%	30%	15%
87.07	8707.90	5	- Other	u	20%	20%	12,5%
87.08	8708.93.90	3	--- Other	kg	20%	20%	free
87.08	8708.94.20	9	--- Rack and pinion steering assemblies (excluding power-assisted types and those of subheading 8708.94.10)	kg	20%	20%	free
87.08	8708.99.10	3	--- Assembled chassis frames and parts thereof	kg	20%	16%	free
87.08	8708.99.30	8	--- Other heaters and ventilating units	kg	20%	20%	free
87.08	8708.99.90	1	--- Other	kg	20%	20%	free

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
				By the insertion of the following sub- headings			
215.01	7210.70	01.06	63	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics (excluding Zincalume not colour coated, but covered with a resin)		Australia	79%
215.01	7212.40	01.06	64	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, painted, varnished or coated with plastics (excluding Zincalume not colour coated, but covered with a resin)		Australia	79%

By the deletion of the following items:

ITEM	HEADING	SUBHEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
118.25	33.05				
118.30	33.07				
118.35	37.01				
118.40	37.02				
124.06	84.22				
124.10	84.43				
124.60	85.23				
124.65	85.24				
128.40	90.09				
118.25	33.05	3305.10			
118.25	33.05	3305.20			
118.25	33.05	3305.30			
118.25	33.05	3305.90			
118.30	33.07	3307.10			
118.30	33.07	3307.20			
118.30	33.07	3307.30			
118.30	33.07	3307.49			
118.30	33.07	3307.90			
118.35	37.01	3701.00			
118.35	37.01	3701.20			
40.40	37.02	3702.00			
118.40	37.02	3702.20			
124.06	34.22	8422.11			
124.10	84.43	8443.00			
124.65	85.24	8524.10			
124.65	85.24	8524.31			
124.65	85.24	8524.32			

ITEM	HEADING	SUBHEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
124.65	85.24	8524.39			
124.65	85.24	8524.40			
124.65	85.24	8524.5			
124.65	85.24	8524.9			
128.40	90.09	9009.1			
128.40	90.09	9009.2			
128.40	90.09	9009.9			
128.55	91.03	9103.00			
128.60	91.05	9105.00			
			By the insertion after item 124.05 of the following items:		
124.07	8418		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15		
		8418.6	Other refrigerating or freezing equip- ment and heat pumps for air condi- tioning machines of heading 84.15, having a rated cooling capacity not exceeding 8,8 kW	7%	7%
124.08	84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, can boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat shrink wrapping machinery); machinery for aerating beverages		
		8422.11	Dish washing machines, of the household type	7%	7%
			By the substitution for item 124.05 of the following:		
124.05	84.15		Air conditioning machines, comp- rising a motor-driven fan and elements for changing the tempe- rature and humidity, including those machines in which the humidity cannot be separately regulated		
		8415.10	Window or wall types, self- contained or "split-systems", having a rated cooling capacity not exceed- ing 8,8kW	7%	7%
		8415.20	Of a kind used for persons, in motor vehicles	7%	7%
		8415.8	Other, having a rated cooling capacity not exceeding 8,8kW	7%	7%

MADE this on the 30th day of March, 2004.

B. GAOLATHE,
Minister of Finance and Development Planning.