

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 4)  
NOTICE, 2008**  
(Published on 18th April, 2008)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 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.

**By the deletion of code 02.06 to tariff heading 2924.29 to item 206.02 of the following:**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
206.02	2924.29	02.06	69	Acetaminophenol		India	434 c/kg

**By the deletion of codes 01.06 to 14.06 to tariff headings 4809.20 and 4816.20 to item 210.02:**

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
210.02	4809.20	01.06	69	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins SA		Belgium	6%
210.02	4809.20	02.06	63	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins SA		Belgium	10,3%
210.02	4809.20	03.06	68	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins SA)		Belgium	31,1%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
210.02	4809.20	04.06	62	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins SA)		Belgium	45,4%
210.02	4809.20	05.06	67	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins Ltd		United Kingdom	7,6%
210.02	4809.20	06.06	61	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins Ltd		United Kingdom	33,6%
210.02	4809.20	07.06	66	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins Ltd)		United Kingdom	55,7%
210.02	4809.20	08.06	60	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins Ltd)		United Kingdom	55,7%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY`
210.02	4809.20	09.06	65	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by August Koehler Papierfabrik AG		Germany	6,9%
210.02	4809.20	10.06	68	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by August Koehler Papierfabrik AG		Germany	11,6%
210.02	4809.20	11.06	62	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Mitsubishi Hitec Paper		Germany	4,4%
210.02	4809.20	12.06	67	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Mitsubishi Hitec Paper		Germany	23,6%
210.02	4809.20	13.06	61	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by August Koehler Papierfabrik AG and Mitsubishi Hitec Paper)		Germany	23,6%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
210.02	4809.20	14.06	66	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by August Koehler Papierfabrik AG and Mitsubishi Hitec Paper)		Germany	23,6%
210.02	4816.20	01.06	64	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins SA		Belgium	6%
210.02	4816.20	02.06	69	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins SA		Belgium	10,3%
210.02	4816.20	03.06	63	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins SA)		Belgium	31,1%
210.02	4816.20	04.06	68	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins SA)		Belgium	45,4%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
210.02	4816.20	05.06	62	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins Ltd		United Kingdom	7,6%
210.02	4816.20	06.06	67	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Arjo Wiggins Ltd		United Kingdom	33,6%
210.02	4816.20	07.06	61	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins Ltd)		United Kingdom	55,7%
210.02	4816.20	08.06	66	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by Arjo Wiggins Ltd)		United Kingdom	55,7%
210.02	4816.20	09.06	60	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by August Koehler Papierfabrik AG		Germany	6,9%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
210.02	4816.20	10.06	63	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by August Koehler Papierfabrik AG		Germany	11,6%
210.02	4816.20	11.06	68	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Mitsubishi Hitec Paper		Germany	4,4%
210.02	4816.20	12.06	62	Self-copy paper, white, in sheets, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) manufactured by Mitsubishi Hitec Paper		Germany	23,6%
210.02	4816.20	13.06	67	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by August Koehler Papierfabrik AG and Mitsubishi Hitec Paper)		Germany	23,6%
210.02	4816.20	14.06	61	Self-copy paper, white, in reels, coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials) (excluding those manufactured by August Koehler Papierfabrik AG and Mitsubishi Hitec Paper)		Germany	23,6%

**By the substitution for headings and subheadings of the following:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
07.10	0710.29	2	- - Other	kg	24%	15,12%	free
07.13	0713.90.20	2	- - Skinned or split	kg	24%	free	free
08.01	0801.11.90	5	- - - Other	kg	free	free	free
08.05	0805.10	8	- Oranges	kg	4%	free	free
08.05	0805.20	2	- Mandarins ( including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg	4%	free	free
08.05	0805.40	1	- Grapefruit, including pomelos	kg	4%	free	free
08.05	0805.50	6	- Lemons (CITRUS LIMON, CITRUS LIMONUM) and limes (CITRUS AURANTI-FOLIA, CITRUS LATIFOLIA)	kg	4%	free	free
08.05	0805.90	4	- Other	kg	4%	free	free
08.06	0806.10	1	- Fresh	kg	4%	free	free
08.08	0808.10	9	- Apples	kg	4%	free	free
08.08	0808.20	3	- Pears and quinces	kg	4%	free	free
08.09	0809.10	2	- Apricots	kg	4%	free	free
08.09	0809.20	7	- Cherries	kg	4%	free	free
08.09	0809.30	1	- Peaches, including nectarines	kg	4%	free	free
08.09	0809.40	6	- Plums and sloes	kg	4%	free	free
12.11	1211.20	8	- Ginseng roots	kg	12%	free	free
12.11	1211.90.40	9	- - Liquorice roots	kg	12%	free	free
13.02	1302.11	2	- - Opium	kg	12%	free	free
13.02	1302.12	9	- - Of liquorice	kg	12%	free	free
13.02	1302.32.20	2	- - - Modified	kg	8,5%	free	free
13.02	1302.39.20	7	- - - Modified	kg	8,5%	free	free
19.05	1905.10	8	- Crispbread	kg	21%	13,23%	free
19.05	1905.20	2	- Ginsengbread and the like	kg	21%	13,23%	free
19.05	1905.31	3	- - Sweet biscuits	kg	21%	13,23%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
19.05	1905.32	6	- - Waffles and wafers	kg	21%	13,23%	free
19.05	1905.40	1	- Rusks, toasted bread and similar toasted products	kg	21%	13,23%	free
19.05	1905.90.20	9	- - Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	kg	17%	free	free
19.05	1905.90.30	6	- - Bread crumbs	kg	17%	free	free
19.05	1905.90.90	1	- - Other	kg	21%	free	free
20.02	2002.10.90	4	- - Other	kg	110c/kg less 80% with a maximum of 37%	69,3c/kg less 80% with a maximum of 23,31%	free
20.06	2006.00.20	3	- Crystallised fruits	kg	7,25c/kg with a maximum of 22%	free	free
20.06	2006.00.90	4	- Other	kg	7,25c/kg with a maximum of 22%	4,567c/kg with a maximum of 13,86%	free
22.02	2202.90.20	3	- - In sealed containers holding 2,5 li or less (excluding those in collapsible plastic tubes and those with a basis of milk)	li	21%	free	free
22.02	2202.90.90	4	- - Other	li	21%	free	free
24.01	2401.10	2	- Tobacco, not stemmed or stripped	kg	860c/kg less 85% with a maximum of 44%	541c/kg less 85% with a maximum of 27,72%	free
29.21	2921.44.90	1	- - - Other	kg	10%	6,3%	free
29.21	2921.51.20	6	- - - Derivatives of o- or m-phenylenediamine	kg	10%	6,3%	free
29.33	2933.59.30	4	- - - Piperazine citrate; piperazine hexahydrate; piperazine adipate	kg	10%	free	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
29.33	2933.59.85	1	- - - Other compounds of urea	kg	10%	6,3%	free
51.01	5101.30.20	5	- - Bleached, dyed or otherwise processed	kg	8,5%	5,35%	free
51.02	5102.20.90	5	- - Other	kg	8,5%	5,35%	free
56.06	5606.00	4	<b>Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (excluding those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</b>	kg	17,5%	5%	free
64.05	6405.20.90	8	- - Other	2u	30%	22%	free
64.06	6406.10.35	6	- - Other, of textile materials, rubber or plastics	kg	20%	10%	free
82.02	8202.39.30	9	- - - With a working part of tungsten carbide and a diameter not exceeding 600 mm	kg	20%	12,6%	free
85.29	8529.90.80	2	- - Other parts for reception apparatus for television	kg	20%	12,6%	free

**By the insertion of Additional Note 4 to Chapter 64 of the following:**

**ADDITIONAL NOTES**

4. For the purposes of subheading 6405.20.20 the expression “babies’ bootees” applies only to bootees with uppers and soles of woven textiles material, with the outer soles affixed to the uppers by sewing, having a length not exceeding 100 mm and a sole thickness not exceeding 2 mm

**By the insertion after subheading 6405.20.17 of the following:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
64.05	6405.20.20	9	- - Babies’ bootees	2u	free	free	free

**By the substitution for subheadings 9801.00.45 and 9801.00.55 of the following:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
98.01	9801.00.45	2	For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, dumpers with articulated chassis with a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	25%	25%	25%
98.01	9801.00.55	8	For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, dumpers with articulated chassis with a G.V.M. exceeding 5 tons, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	25%	25%	25%

**By the substitution of rebate item 317.02/00.00/05.00 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	ARTICLE DESCRIPTION	EXTENT OF REBATE
317.02	00.00	05.00	08	Goods of any description (excluding two-wheeled tractors and trailers whether or not presented together and excluding chassis fitted with engines) for the manufacture of dumpers of subheading 8704.10	Full duty

**By the insertion before tariff heading 38.24 to rebate item 305.02 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
305.02	2710.11	01.06	62	Fully refined preparations (commonly known as reformate) produced by a catalytic reforming process, classifiable under subheading 2710.11.90, for the manufacture of petrol of subheading 2710.11.02	Full duty less 0,091c/li

**By the insertion after code 01.06 to subheading 7304.39 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.01	7306.30	01.06	63	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, for the manufacture of refrigerators and freezers of heading 84.18	Full duty

**By the deletion of item 216.01, item 216.01 and codes 01.06 and 02.06 to tariff headings 8482.20 and 8482.50 to item 216.01:**

ITEM	TARIFF	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF DUTY
216.01				<b>MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES</b>			
216.01				<b>NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF</b>			

ITEM	TARIFF	CODE HEADING	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
216.01	8482.20	01.06	69	Tapered journal roller bearings, including cone and tapered roller assemblies, of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 200 mm, manufactured by Brenco Incorporated or by Fag Interamericana		Unites States of America	8 108c each
216.01	8482.50	02.06	63	Tapered journal roller bearings, including cone and tapered roller assemblies, of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter exceeding 200 mm but not exceeding 210 mm, manufactured by Brenco Incorporated or by Fag Interamericana		Unites States of America	10 069c each
216.01	8482.50	01.06	60	Cylindrical journal roller bearings, of the rotating end-cover type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter of 170 mm or more but not exceeding 200 mm, manufactured by Brenco Incorporated or Fag Interamericana		Unites States of America	8 108c each
216.01	8482.50	02.06	65	Cylindrical journal roller bearings, of the rotating end-cover-type, commonly used on the axles of railway rolling stock or locomotives, of an outside diameter exceeding 200 mm but not exceeding 210 mm, manufactured by Brenco Incorporated or Fag Interamericana		Unites States of America	10 069c each

**By the substitution for the particulars appearing in the columns opposite the stated subheadings of the following:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
38.08	3808.50.03	6	-- Fungicides suitable for the treatment of wood, plants, trees or seeds (excluding those containing compounds of copper, chromium and arsenic or metallic compounds of dithiocarbamates or bis-dithiocarbamates as active ingredient but not excluding those fungicides containing manganese ethylenebis (dithiocarbamate) (polymeric) complex with zinc salts as active ingredient)	kg	free	free	free
38.08	3808.92.20	7	-- Suitable for the treatment of wood, plants, trees or seed (excluding those containing compounds of copper, chromium and arsenic or metallic compounds of dithiocarbamates or bis-dithiocarbamates as active ingredient but not excluding those fungicides containing manganese ethylenebis (dithiocarbamate) (polymeric) complex with zinc salts as active ingredient)	kg	free	free	free

**By the insertion before subheading 5407.20 to rebate item 311.10 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.10	5404.12	01.06	60	Monofilament, of polypropylene, for the manufacture of carpet backing material, consisting of woven fabrics containing 85% or more by mass of synthetic filaments, classifiable in subheading 54.07	Full duty

**By the insertion after subheading 2309.90.40 of the following:**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	EU	SADC
23.09	2309.90.50	2	-- Calcium salts of palm fatty acid	kg	free	free	free

**By the insertion of subheading 4908.90/01.00 to rebate item 307.03 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
307.03	4908.90	01.00	64	Heat transfer labels (decalcomanias), not vitrifiable, for use in the manufacture of articles for the conveyance or packing of goods, of plastics classifiable in tariff heading 39.23	Full duty

**By the insertion of the following tariff headings to rebate item 316.09:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.09	8516.80	02.06	63	Electric heating resistors with a rated heating capacity not exceeding 1 000 Watt, for the manufacture of single or double spiral-plate tabletop cookers of heading 85.16	Full duty
316.09	8516.90	02.06	60	Glass lids, for the manufacture of electric frying pans of heading 85.16	Full duty

**By the substitution of tariff heading 8516.80 code 01.06 to rebate item 316.09 of the following:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.09	8516.80	01.06	69	Electric heating resistors, for the manufacture of electric smoothing irons, electric frying pans, electric hot trays, sandwich makers, electric coffee makers, glass-top hobs, glass-top stoves and jug kettles with plastic bodies of heading 85.16	Full duty

**By the insertion after rebate item 460.17 of the following item:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
<b>460.18</b>				<b>MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS</b>	

**By the insertion of tariff heading 9018.31, code 01.06 to rebate item 460.18:**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.18	9018.31	01.06	67	Disposable hypodermic syringes of plastics, fitted with needles that, after use, are permanently retracted into the barrel of the syringe, at such times, in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit: Provided that it was proven to the Commission that there are no manufacturers of such or similar safety syringes in the SACU area	Full duty

MADE this 7th day of April, 2008.

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