

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

AMENDMENT OF SCHEDULES (No. 15) NOTICE, 1988
(Published on 17th June, 1988)

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 amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
25.07			By the substitution in sub- heading No. 2507.00.90 for check digit "2" of check digit "7".		
53.10			By the substitution in sub- heading No. 5310.90.90 for check digit 2 of check digit "6"		
55.16			By the substitution in sub- heading No. 5516.33.20 for the expression "25% or 140u/ kg less 75%" of the expre- ssion "25% or 140u/m ² less 75%".		
82.11			By the substitution for sub- heading No. 8211.92.30 of the following:		
	".30	1	Other, with handles of plas- tics, not plated with pre- cious metal	no.	15%
			By the substitution for sub- heading No. 8211.92.90 of the following:		
	".90	5	Other	no.	15%
85.01			By the substitution in sub- heading No. 8501.52.10 for the expression "20%" of the expression "no.".		

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ING	SUBHEADING	D.	ARTICLE DESCRIPTION	TICAL	R A T E	O F
				UNIT	FISCAL DUTY	
96.03			By the substitution in sub- heading No. 9603.90.30 for check digit "0" of check digit "9". By the substitution in sub- heading No. 9603.90.90 for check digit "4" of check digit "2".			
22.01			By the substitution in sub- heading No. 2201.10.90 for check digit "5" of check digit "4".			
39.03			By the substitution for sub- heading No. 3903.19.90 of the following:			
	".90	3	Other	kg	15% or 350u/kg less 85%"	
48.05			By the substitution in sub- heading No. 4805.70.40 for check digit "6" of check digit "7".			
48.23			By the substitution for sub- heading No. 4823.20.90 of the following:			
48.23	".20	8	Tea bag paper	kg	free	
	.90	9	Other	kg	10%"	
51.12			By the substitution for sub- heading Nos. 5112.11.10 and 5112.11.20 of the following:			
	".20	9	Elastic fabrics	m ²	10%"	
			By the substitution for sub- headings Nos. 5112.19.20 and 5112.19.30 of the following:			
	".30	7	Elastic fabrics	m ²	10%"	
			By the substitution for sub- headings Nos. 5112.20.20 and 5112.20.30 of the following:			
	".30	4	Elastic fabrics	m ²	10%"	
55.13			By the substitution in sub- heading No. 5513.43.40 for			

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
88.02			expression "75% or 1 050u/kg less 75%" of the expression "25% or 1 050u/kg less 75%". By the substitution in sub-heading No. 8802.20 for the expression "exceeding 2 000 kg" of the expression "not exceeding 2 000 kg"		
84.18			By the substitution for sub-headings Nos. 8418.10, 8418.2, 8418.30 and 8418.40 of the following:		
	"8418.10	8	Combined refrigerator-freezers, fitted with separate external doors	no.	25% or 70u/l gross storage capacity less 75%
	8418.2		Refrigerators, household type:		
	8418.21	0	Compression-type	no.	25% or 70u/l gross storage capacity less 75%
	8418.22	7	Absorption-type, electrical	no.	25% or 70u/l gross storage capacity less 75%
	8418.29	1	Other	no.	25%
	8418.30	9	Freezers of the chest type, not exceeding 800 l capacity	no.	25% or 70u/l gross storage capacity less 75%
	8418.40	3	Freezers of the upright type, not exceeding 900 l capacity	no.	25% or 70u/l gross storage capacity less 75%
			By the substitution for sub-heading No. 8418.91.10 of the following:		
	".10	3	For household refrigerators or freezers	no.	25%"
			By the substitution for sub-heading No. 8418.99.20 of the following:		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
	.20	8	Other, for household refri- gerators or freezers By the substitution for headings Nos. 40.11, 40.12 and 40.13 of the follo- wing: NEW PNEUMATIC TYRES, OF RUBBER.	no.	10%
40.11, 49.12 and 40.13 "40.11	4011.10		Of a kind used on motor cars (including station wagons and racing cars):		
40.11	4011.10 .05	5	Of a mass of less than 10 kg, a cross-sectional width not exceeding 150 mm and a bead diameter of 406 mm or more	kg	free
	.15	2	Other, of a mass of less than 20 kg	kg	25% or 250u/ kg less 75%
	.25	5	Of a mass of 20 kg or more but less than 30 kg	kg	25% or 300u/ kg less 75%
	.35	7	Of a mass of 30 kg or more	kg	25% or 300u/ kg less 75%
	4011.20		Of a kind used on buses or lorries:		
	.10	6	Of a mass of less than 20 kg	kg	25% or 250u/ kg less 75%
	.20	3	Of a mass of 20 kg or more but less than 30 kg	kg	25% or 300u/ kg less 75%
	.30	0	Of a mass of 30 kg or more but less than 75 kg	kg	25% or 300u/ kg less 75%
	.40	8	Of a mass of 75 kg or more but less than 140 kg	kg	25% or 300u/ kg less 75%
	.50	5	Of a mass of 140 kg or more but less than 1 200 kg	kg	25% or 300u/ kg less 75%
	.60	2	Of a mass of 1 200 kg or more	kg	25% or 300u/ kg less 75%
	4011.30	6	Of a kind used on aircraft	kg	5,5u/kg
	4011.40		Of a kind used on motor- cycles:		
	.10	5	Of a mass of less than 10 kg, a cross-sectional	kg	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
			width not exceeding 150 mm and a bead diameter of 406 mm or more		
	4011.40				
	.90	3	Other	kg	25% or 25u/ kg less 75%
	4011.50		Of a kind used on bicycles:		
	.10	4	Tubular, identifiable for use on racing cycles	kg	15% plus 4u/kg
	.90	8	Other	kg	25% plus 4u/kg or 23,85u/kg
	4011.9		Other:		
	4011.91		Having a "herring-bone" or similar tread:		
	.10	4	Of a mass of less than 20 kg	kg	25% or 250u/ kg less 75%
	.20	1	Of a mass of 20 kg or more but less than 30 kg	kg	25% or 300u/ kg less 75%
	.30	9	Of a mass of 30 kg or more but less than 75 kg	kg	25% or 300u/ kg less 75%
	.40	6	Of a mass of 75 kg or more but less than 140 kg	kg	25% or 300u/ kg less 75%
	.50	3	Of a mass of 140 kg or more but less than 1 200 kg	kg	25% or 300u/ kg less 75%
	.60	0	Of a mass of 1 200 kg or more	kg	25% or 300u/ kg less 75%
	4011.99		Other	kg	25%
40.12			RETREADED OR USED PNEUMA- TIC TYRES OF RUBBER; SOLID OR CUSHION TYRE, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER.		
	4012.10		Retreaded tyres	kg	25%
	4012.20		Used pneumatic tyres	kg	25%
	4012.90		Other:		
	4012.90				
	.10	1	Solid or cushion tyres, of a mass of 15 kg or more but not exceeding 120 kg	kg	20% plus 2u/kg

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
	.20	9	Other solid or cushion tyres	kg	6u/kg
40.13	.90	9	Ander INNER TUBES, OF RUBBER.	kg	20%
	4013.10	1	Of a kind used on motor cars (including station wagons and racing cars), buses and lorries	kg	20%
	4013.20	6	Of a kind used on bicycles	kg	25% plus 4u/kg
	4013.90		Other:		
	.10	5	Of a kind used on aircraft	kg	5,5u/kg
34.03	.90	3	Other By the substitution for sub- heading No. 3403.99.10 of the following:	kg	20%"
	".05	2	Synthetic lubricating preparations	kg	free
	.10	9	Other lubricating grease	kg	2u/kg"

Note - The effect of this amendment is that the rate of duty on synthetic lubricating preparations of subheading No. 3403.99 is reduced to free with retrospective effect to 1 January 1988.

09.08

By the substitution for the
expression "CARDAMONS." in
the heading of heading
No. 09.08 of the
expression "CARDAMOMS."

16.02

By the substitution for the
expression "Cardamons:" in
the heading of subheading
No. 0908.30 of the expe-
ssion "Cardamoms:"
By the substitution for sub-
heading No. 1602.49.90 of the
following:

22.02

".90

8

Other
By the substitution for
subheadings Nos. 2202.90.10
and 2202.90.80 of the
following:

kg

13,8u/kg"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
	.20	3	In sealed containers holding 2,5 l or less (excluding those in collapsible plastic tubes and those with a basis of milk)	l	25% plus 1,04u/l"
28.34			By the substitution for sub- heading No. 2834.29 of the following:		
29.32	"2834.29	0	Other	kg	free"
			By the substitution for the expression "in: the structure" in the heading of subheading No. 2932.1 of the expression "in the structure:"		
42.02			By the substitution for sub- heading No. 4202.12 of the following:		
	"4202.12	1	With outer surface of plastic or of textile materials	no.	25%"
61.11			By the substitution for heading No. 61.11 of the following:		
"61.11			BABIES' GARMENTS AND CLO- THING ACCESSORIES, KNITTED OR CROCHETED		
	6111.10		Of wool or fine animal hair:		
	.10	5	Outer garments	kg	15% or 4 000u/kg less 85%
	.20	7	Under garments; gloves, mittens and mitts; bootees	kg	15%
	.30	4	Stockings	kg	15%
	.40	1	Socks of combed wool; three-quarter hose	kg	25%
	.50	9	Socks (excluding those of combed wool)	kg	25% or 5u/pr.
	.90	8	Other	kg	20%
	6111.20		Of cotton:		
	.10	4	Outer garments	kg	15% or 4 000u/kg less 85%

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	.20	1	Under garments; gloves, mittens and mitts (excluding those wholly of cotton); bootees	kg	15%
	.30	9	Gloves, mittens and mitts, wholly of cotton	kg	25% or 25u/pr.
	.40	6	Stockings	kg	15%
	.50	3	Three-quarter hose	kg	25%
	.60	0	Socks	kg	25% or 5u/pr.
	.90	2	Other	kg	20%
6111.30	.30		Of synthetic fibres:		
	.10	9	Outer garments	kg	15% or 4 000u/kg less 85%
	.20	6	Under garmets; gloves, mittens and mitts (excluding those wholly of synthetic fibres); bootees	kg	15%
6111.30	.30	3	Gloves, mittens and mitts, wholly of synthetic fibres	kg	25% or 25u/pr.
	.40	0	Stockings of synthetic filaments	kg	25% or 10% plus 14u/pr.
	.50	8	Other stockings	kg	15%
	.60	5	Three-quarter hose	kg	25%
	.70	2	Socks	kg	25% or 5u/pr.
	.90	7	Other	kg	20%
6111.90	.90		Of other textile materials:		
	.10	6	Outer garments	kg	15% or 4 000u/kg less 85%
	.20	3	Under garments; gloves, mittens and mitts; bootees	kg	15%
	.30	0	Stockings; three-quarter hose of cellulosic fibres	kg	15%
	.40	8	Three-quarter hose (excluding those of cellulosic fibres)	kg	25%
	.50	5	Socks	kg	25% or 5u/pr.

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
48.02	.90	4	Other By the substitution for sub- headings Nos. 4802.30 and 4802.40 of the following: Carbonising base paper:	kg	20%
	*4802.30 .10	6	Semi-chemical paper; paper of which 60 per cent or more by mass of the total fibre content consists of fibres obtained by a mechanical process	kg	10%
48.02	4802.30 .90	4	Other	kg	1,835u/kg with a maxi- mum of 15%
	4802.40 .10	0	Wallpaper base: Semi-chemical paper; paper of which 60 per cent or more by mass of the total fibre content consists of fibres obtained by a mechanical process	kg	10%
	.90	9	Other	kg	1,835u/kg with a maxi- mum of 15%
93.03			By the substitution for heading No. 93.03 of the following:		
*93.03			OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE- LOADING FIREARMS, VERY PIS- TOLS AND OTHER DEVICES DE- SIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).		
	9303.10 9303.20	5	Muzzle-loading firearms Other sporting, hunting or	no.	15%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
			target shooting shotguns, including combination and shotguns and rifles:		
	.15	8	Of a calibre not excee- ding 10,67 mm	no.	150u each
	9303.20				
	.25	5	Of a calibre exceeding 10,67 mm	no.	15% plus 200u each
	9303.30		Other sporting, hunting or target-shooting rifles:		
	.15	2	Of a calibre not excee- ding 5,6 mm	no.	150u each
	.25	0	Of a calibre exceeding 5,6 mm	no.	15% plus 200u each
	9303.90		Other:		
	.10	9	Captive-bolt humane killers or stunners	no.	free
	.25	7	Line-throwing guns; anti-hail devices	no.	free
	.90	7	Other	no.	15%"
93.05			By the substitution for sub- heading No. 9305.2 of the following:		
	"9305.2		Of shotguns or rifles of heading No. 93.03:		
	9305.21		Shotgun barrels	no.	100u each
	9305.29		Other:		
	.10	1	Barrels for rifles of a calibre exceeding 5,6 mm	no.	15%
	.20	9	Other barrels	no.	15%
	.90	5	Other	no.	20%"
39.17			By the substitution for sub- heading No. 3917.32 of the following:		
	"3917.32		Other, not reinforced or otherwise combined with other materials, without fittings:		
	.10	3	Of silicones, seamless	kg	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
39.17	3917.32				
	.20	0	Of polymers of ethylene, seamless	kg	30% or 85u/kg less 70%
	.30	8	Of polymers of styrene, seamless	kg	30% or 95u/kg less 70%
	.40	5	Of polymers of vinyl chloride, seamless	kg	30% or 85u/kg less 70%
	.50	2	Of polymers of propylene, seamless	kg	30% or 105u/kg less 70%
	.60	2	Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	kg	20%
	.70	7	Of cellulose nitrates, seamless	kg	free
	.75	8	Of other condensation, polycondensation or polyaddition products, seamless	kg	20%
	.80	4	Of other polymerisation or copolymerisation products, seamless	kg	30% or 120u/kg less 70%
	.85	5	Other, seamless	kg	10%
	.90	1	Other	kg	40%
37.01			By the substitution in subheading No. 3701.30.60 for the expression "or orthochromatic" of the expression "orthochromatic".		
39.20			By the substitution for subheading No. 3920.99.20 of the following:		
39.20	.15	3	Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg	free
	.20	1	Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	kg	20%

HEAD= ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS= TICAL UNIT	R A T E FISCAL DUTY	O F
39.26			By the substitution in sub= heading No. 3926.90.30 for check digit "6" of check digit "1"			
			By the substitution in sub= heading No. 3926.90.90 for check digit "6" of check digit "5".			
Chap= ter 70			By the substitution in Note 5 for the expression "Throughout the Nomenclature," of the expression "Throughout this Schedule,".			
72.26			By the insertion after sub= heading No. 7226.10.20 of the following:			
	".25	9	Of a width not exceeding 500 mm and of a thickness not exceeding 0,386 mm, plated, coated or clad (excluding those plated, coated or clad with lead, tin, zinc, chromium, nickel or copper)	kg	free"	
			By the insertion after sub= heading No. 7226.20.20 of the following:			
72.26	".25	3	Of a width not exceeding 500 mm and of a thickness not exceeding 0,386 mm, plated, coated or clad (excluding those plated, coated or clad with lead, tin, zinc, chromium, nickel or copper)	kg	free"	
85.03			By the substitution in sub= heading No. 8503.00.30 for check digit "0" of check digit "8".			

MADE this 4th day of June, 1988.

P.S. MMUSI,
*Vice-President and Minister of
Finance and Development Planning.*

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