

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

AMENDMENT OF SCHEDULES (NO. 22) NOTICE, 1988
(Published on 8th July, 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

Section B of Part 2 of Schedule No. 1 to the Act

ITEM	HEAD- ING	SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
				EXCISE	FISCAL
122.10, 122.15, 122.20, 122.25, 122.30, 122.35, 122.40 and 122.45			By the substitution for items 122.10, 122.15, 122.20, 122.25, 122.30, 122.35, 122.40 and 122.45 of the following:		
"122.10	71.01		PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED OR SET; UNGRADED PEARLS, NATURAL OR CULTURED, TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
		7101.10	Natural pearls, worked	20%	20%
		7101.22	Cultured pearls, worked	20%	20%
122.15	71.02		DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET:	20%	20%
		7102.31.20	Simply sawn, cleaved or bruted	20%	20%
		7102.39	Otherwise worked	20%	20%
122.20	71.03		PRECIOUS STONES (EXCLUDING DI- AMONDS) AND SEMI-PRECIOUS STONES, WHETHER OR NOT WORKED OR GRADED BUT NOT MOUNTED, SET OR STRUNG; UNGRADED PRECIOUS STONES (EXCLUDING DIAMONDS) AND SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR CONVE- NIENCE OF TRANSPORT:		

ITEM	HEAD- ING	SUBHEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
				EXCISE	FISCAL
		7103.10.20	Simply sawn or roughly shaped	20%	20%
		7103.91	Rubies, sapphires and emer= alds, otherwise worked	20%	20%
		7103.99	Other, otherwise worked	20%	20%
122.25	71.13	7113.00	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	20%	20%
122.30	71.14	7114.00	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (EXCLUDING COMMUNION SET PIECES, FONTS AND OTHER LIKE ARTICLES IDENTIFIABLE FOR USE BY RELIGIOUS BODIES AT PUBLIC WORSHIP, APPROVED BY THE DIRE= CTOR AND NOT BEING DECORATIONS, ORNAMENTS OR BUILDING FIXTURES)	20%	20%
122.35	71.15	7115.00	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (EXCLUDING ARTICLES OF A KIND COMMONLY USED IN LABORA= TORIES OR IN INDUSTRY)	20%	20%
122.40	71.16	7116.00	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RE= CONSTRUCTED) (EXCLUDING BUTTONS OF SEMI-PRECIOUS STONES AND ARTICLES OF A KIND COMMONLY USED IN LABORATORIES OR INDUSTRY)	20%	20%
122.45	71.17	7117.00	IMITATION JEWELLERY	20%	20%

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.14				By the insertion after rebate item 460.13 of the following:	
*460.14	7102.31	01.00	61	Diamonds, non-industrial, simply sawn, cleaved or bruted	Full duty"

MADE this 22nd day of June, 1988.

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

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