

Statutory Instrument No. 85 of 1988

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

AMENDMENT OF SCHEDULES (NO. 24) NOTICE, 1988
(Published on 15th 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

Schedule No. 1 to the Act

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	R A T E O F FISCAL DUTY
Chap- ter 27			By the deletion of Additional Note 2(f) to Chapter 27 and by renumbering the existing Additional Notes 2(g) and (h) to (f) and (g), respectively.		
27.10			By the deletion of subheading No. 2710.00.15.		
29.01			By the substitution for subheading No. 2901.10.30 of the following:		
	" .30	3	Hexanes; heptanes, octanes	l	11u/l*
29.02			By the substitution for subheadings Nos. 2902.20, 2902.30 and 2902.4 of the following:		
	"2902.20	9	Benzene	l	11u/l
	2902.30	4	Toluene	l	11u/l
	2902.4		Xylenes:		
	2902.41	5	o-Xylene	l	11u/l
	2902.42	1	m-Xylene	l	11u/l
	2902.43	8	p-Xylene	l	11u/l
	2902.44	4	Mixed xylene isomers	l	11u/l*
40.12			By the substitution for subheading No. 4012.90.10 of the following:		
	" .10	1	Solid or cushion tyres, of a mass of 15 kg or more but not exceeding 120 kg (exclu-	kg	20% plus 2u/kg*

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55.08			ding solid tyres bonded onto a steel ring) By the substitution for heading No. 55.08 of the following:		
"55.08			SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.		
	5508.10	4	Of synthetic staple fibres	kg	25% or 2 700u/kg less 75%
	5508.20	9	Of artificial staple fibres	kg	25% or 2 700u/kg less 75%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.01				By the substitution for tariff heading No. 27.10 of the following:	
	"27.10	01.00	42	Mineral oil, for the manufacture of chemical compounds, including reactor and tangential oil for the manufacture of carbon black (excluding mineral oil for use as solvents)	Full duty
		03.00	41	Hydrocarbons, for use as solvents in the manufacture of organic peroxides	Full duty"
306.04				By the substitution for tariff headings Nos. 27.07 and 27.10 of the following:	
	"27.10	01.00	48	Hydrocarbons, for use as solvents in the manufacture of printing ink	Full duty"
				By the substitution for tariff heading No. 29.02 of the following:	
	"29.02	01.00	43	Methylstyrene (vinyl toluene)	Full duty"
306.10				By the insertion after rebate code 01.00 to tariff heading No. 27.10 of the following:	
		"02.00	43	Kerosene, for use as solvents in the manufacture of plasticisers	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
307.01				By the substitution for rebate code 02.00 to tariff heading No. 27.10 of the following:	
		"02.00	44	Technical white oil	Full duty
		03.00	49	Hydrocarbons, for use as solvents in the manufacture of polymers of ethylene of a specific gravity of less than 0,94	Full duty"
307.08				By the deletion of tariff heading No. 27.10.	
				By the substitution for tariff heading No. 29.00 of the following:	
	"29.01	01.00	41	Hexanes, for use as solvents in the manufacture of rubber products	Full duty"
306.10				By the insertion after tariff heading No. 29.22 of the following:	
	"2922.12	01.00	63	Diethanolamine, for the manufacture of prepared liquids for hydraulic transmission and synthetic lubricating preparations	Full duty
	2922.13	01.00	61	Triethanolamine, for the manufacture of prepared liquids for hydraulic transmission and synthetic lubricating preparations	Full duty"
				By the insertion after tariff heading No. 34.02 of the following:	
	"3402.1	01.00	54	Organic surface-active agents (other than soap), anionic or non-ionic, for the manufacture of prepared liquids for hydraulic transmission and synthetic lubricating preparations	Full duty"
				By the insertion after tariff heading No. 39.12 of the following:	
	"3912.39	01.00	63	Hydroxyethylcellulose, for the manufacture of prepared liquids for hydraulic transmission and synthetic lubricating preparations	Full duty"
316.13				By the substitution for rebate item 316.13 of the following:	
"316.13				<u>Industry: Internal combustion piston engines (excluding motor cycle engines) and parts thereof</u>	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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NOTE:

The rebates of duty specified in this rebate item in respect of parts for the manufacture of compression ignition engines as defined in Additional Notes 3 and 4 to Section XVI of Schedule No. 1 but without the limitation in respect of the maximum cylinder capacity prescribed in the said Notes, only apply provided a manufacturing programme in respect of the manufacture of engines of such class or kind has been approved by the Minister of Commerce and Industry in respect of the importer concerned and shall only apply for such time and under such conditions as may be prescribed by the said Minister

39.26	01.00	43	Articles of plastics (excluding hose clamps)	Full duty
40.08	01.00	47	Plates, sheets, strip and profile shapes, of vulcanised rubber (excluding hard rubber)	Full duty
40.09	01.00	43	Tubes, pipes and hoses, of vulcanised rubber (excluding hard rubber), with or without their fittings	Full duty
40.10	01.00	40	Transmission belts, of vulcanised rubber	Full duty
40.16	01.00	49	Articles of vulcanised rubber (excluding hard rubber)	Full duty
48.23	01.00	43	Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Full duty
49.08	01.00	40	Transfers (decalcomanias)	Full duty
72.07	01.00	46	Pieces roughly shaped by forging, of iron or steel	Full duty
73.04	01.00	40	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or steel	Full duty
73.05	01.00	47	Tubes and pipes, having internal and external circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel	Full duty

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	73.06	01.00	43	Tubes, pipes and hollow profiles, of iron or steel	Full duty
	73.07	01.00	42	Tube or pipe fittings, of iron or steel	Full duty
	73.15	01.00	41	Timing chains, of iron or steel	Full duty
	73.18	01.00	40	Screws, bolts, nuts, rivets, cotters, cotter-pins, washers (including spring washers) and screw studs, of iron or steel	Full duty
	73.20	01.00	44	Springs, of iron or steel	Full duty
	73.26	01.00	42	Articles of iron or steel (excluding hose clamps)	Full duty
	74.00	01.00	22	Copper and articles thereof (excluding hose clamps)	Full duty
	75.00	01.00	26	Nickel and articles thereof	Full duty
	76.00	01.00	23	Aluminium and articles thereof (excluding hose clamps)	Full duty
	84.09	01.00	49	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Full duty
	84.13	01.00	45	Pumps and parts thereof, for liquids	Full duty
	84.14	01.00	41	Fans and parts thereof	Full duty
	84.21	01.00	47	Filters (air, fuel and oil)	Full duty
	84.81	01.00	44	Taps, cocks, valves and similar appliances	Full duty
	84.83	01.00	47	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Full duty
	84.84	01.00	43	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Full duty
	85.11	01.00	46	Electrical ignition and starting equipment of a kind used for spark-ignition or compression ignition internal combustion engines (excluding starter motors with an outside polehousing diameter not exceeding 150 mm, sparking plugs, 12 V dynamos which develop a maximum of 30 A, 12 V	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				and 24 V alternators of a mass not exceeding 7 kg, cutouts and ignition coils)	
85.32	01.00	41		Electrical capacitors, fixed or adjustable	Full duty
85.33	01.00	48		Electrical resistors	Full duty
85.36	01.00	47		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (excluding starter motor solenoid switches), for a voltage not exceeding 1 000 V	Full duty
85.44	01.00	49		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors	Full duty
85.45	01.00	45		Carbon electrodes, carbon brushes and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Full duty
87.08	01.00	43		Clutch and torque converter housings; mounting brackets, insulators and governors	Full duty"

NOTE: Rebate item 316.13 is restated and the effect thereof is that -

- (a) certain rebate provisions are restated for administrative purposes;
- (b) certain rebate provisions are extended in scope; and
- (c) certain additional rebate provisions are created.

MADE this 5th day of July, 1988.

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