

Statutory Instrument No. 123 of 1988

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

AMENDMENT OF SCHEDULES (NO. 39) NOTICE, 1988
(Published on 18th November, 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	RATE OF DUTY
71.17			By the substitution for sub- headings Nos. 7117.90.10, 7117.90.20, 7117.90.30 and 7117.90.40 of the following:		
	".10	6	Of two or more materials, no account being taken of coatings or of materials used only in the assembly thereof (excluding cuff- links and studs)		25%
	.20	3	Of plastics (excluding articles of beads and cuff- links and studs)		40%
	.30	0	Of marble (excluding cuff- links and studs)		15%
	.40	8	Of other monumental stone, building stone or plastering materials (excluding cuff- links and studs)		20%
	.50	5	Cuff-links and studs		20%
84.28			By the substitution for sub- heading No. 8428.90.20 of the following:		
	".15	7	Mechanical earth, coal or other bulk loaders, articulated, of a mass of 3 000 kg or more but not exceeding 30 000 kg	no.	12,5%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.25	4	Other mechanical earth, coal or other bulk loaders By the substitution for subheading No. 8429.19 of the following: Other:	no.	free"
84.29	"8429.19				
	.10	0	Of a mass of 3 000 kg or more but not exceeding 30 000 kg, articulated	no.	free
	.90	9	Other By the substitution for subheading No. 8429.51.20 of the following:	no.	free"
	".20	5	Other, not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg, of which the bucket cutting edge can be lowered, when the bucket is horizontal, below the level of the wheels By the substitution for subheading No. 8429.59.10 of the following:	no.	12,5%"
	".05	2	Propelling bases for articulated machines, not tracked, of a mass of 3 000 kg or more but not exceeding 30 000 kg (excluding machinery specially desgined for use in mines) By the insertion after subheading No. 8430.50.20 of the following:	no.	12,5%"
84.30					
	".30	6	Propelling bases for articulated machines, not tracked, of a mass	no.	12,5%"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.31			of 3 000 kg or more but not exceeding 30 000 kg By the substitution subheading No. 8431.39.50 of the following:		
	".50	2	Parts of machines of sub- headings Nos. 8428.90.15 and 8428.90.25 By the substitution for subheading No. 8431.41.20 of the following:		free"
	".30	1	Of an individual mass exceeding 250 kg, for digging, for the machines of subheadings Nos. 8429.59.05 and 8430.50.30		12,5%
	.40	9	Other digging buckets and grabs for digging, for excavators and the like		free"

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

With effect from 1 January 1988 up to and including 12 June 1988

I ITEM	II HEAD- ING	III SUBHEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY EXCISE CUSTOMS	
122.45			By the substitution for item 122.45 of the following:		
"122.45	71.17		IMITATION JEWELLERY:		
		7117.19	Of base metal, whether or not plated with precious metal (exclud- ing cuff-links and studs)	35%	35%
		7117.90.10	Other, of two or more materials, no account	35%	35%

I ITEM	II HEAD- ING	III SUBHEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY EXCISE CUSTOMS
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being taken of coatings
or materials used only
for the assembly thereof
(excluding cuff-links
and studs)

With effect from 13 June 1988

122.45			By the substitution for item 122.45 of the following:		
"122.45	71.17		IMITATION JEWELLERY:		
		7117.19	Of base metal, whether or not plated with precious metal (excluding cuff-links and studs)	20%	20%
		7117.90.10	Other, of two or more materials, no account being taken of coatings or materials used only for the assembly thereof (excluding cuff-links and studs)	20%	20%

NOTE.- The effect of this amendment is that articles which were not dutiable prior to 1 January 1988 are excluded from item 122.45. This amendment has retrospective effect to 1 January 1988.

Schedule No. 3 to the Act

I REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	II DESCRIPTION	III EXTENT OF REBATE
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311.18				By the insertion after tariff heading No. 54.03 of the following:	
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I REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	II DESCRIPTION	III EXTENT OF REBATE
*56.03	01.00	42		Nonwovens, of man-made staple fibres, of a mass exceeding 20 g/m ² but not exceeding 50 g/m ² , for the manufacture of surgical face masks	Full duty"

MADE this 27th day of October, 1988.

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

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