

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

**AMENDMENT OF SCHEDULES (No. 5) NOTICE, 1988**  
(Published on 31st March, 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-<br>ING | C.<br>SUBHEADING | D. | ARTICLE DESCRIPTION                                                                                                                                                                                               | STATIS-<br>TICAL<br>UNIT | RATE OF DUTY                      |
|--------------|------------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------|
| 16.03        |                  |    | By the substitution for the heading of heading No. 16.03 of the following:<br><br>"EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES."                                    |                          |                                   |
| 30.03        |                  |    | By the substitution for subheading No. 3003.39 of the following:                                                                                                                                                  |                          |                                   |
|              | "3003.39         | 7  | Other                                                                                                                                                                                                             |                          | free"                             |
| 30.04        |                  |    | By the substitution for the expression "heading No. 29.31" in the heading of subheading No. 3004.3 of the expression "heading No. 29.37".<br><br>By the substitution for subheading No. 3004.39 of the following: |                          |                                   |
|              | "3004.39         | 0  | Other                                                                                                                                                                                                             |                          | free"                             |
| 30.03        |                  |    | By the substitution for subheading No. 3003.90.35 of the following:                                                                                                                                               |                          |                                   |
|              | ".35             | 0  | Medicaments with a basis of pyrazinamide or its derivatives                                                                                                                                                       |                          | 10% or<br>7 500 u/kg<br>less 90%" |
| 30.04        |                  |    | By the substitution for subheadings Nos. 3004.90.35 and 3004.90.40 of the following:                                                                                                                              |                          |                                   |
|              | ".35             | 3  | Medicaments with a basis of pyrazinamide or its derivatives                                                                                                                                                       |                          | 10% or<br>7 500 u/kg<br>less 90%" |
|              | .40              | 0  | Medicaments with a basis of organo-therapeutic substances                                                                                                                                                         |                          | free"                             |

| HEAD-<br>ING | SUBHEADING | C.<br>D. | ARTICLE DESCRIPTION | STATIS-<br>TICAL<br>UNIT | RATE OF DUTY |
|--------------|------------|----------|---------------------|--------------------------|--------------|
|--------------|------------|----------|---------------------|--------------------------|--------------|

62.11

By the substitution for subheading  
No. 6211.4 of the following:

|         |   |  |                                    |     |     |
|---------|---|--|------------------------------------|-----|-----|
| "6211.4 |   |  | Other garments, women's or girls': |     |     |
| 6211.41 |   |  | Of wool or fine animal hair:       |     |     |
| .10     | 1 |  | Saris                              | no. | 25% |
| .90     | 6 |  | Other                              | no. | 35% |
| 6211.42 |   |  | Of cotton:                         |     |     |
| .10     | 8 |  | Saris                              | no. | 25% |
| .90     | 6 |  | Other                              | no. | 35% |
| 6211.43 |   |  | Of man-made fibres:                |     |     |
| .10     | 4 |  | Saris                              | no. | 25% |
| .90     | 2 |  | Other                              | no. | 35% |
| 6211.49 |   |  | Of other textile materials:        |     |     |
| .10     | 2 |  | Saris                              | no. | 25% |
| .90     | 0 |  | Other                              | no. | 35% |

84.13

By the substitution for subheading No.  
8413.40 of the following:

|          |   |  |                |     |       |
|----------|---|--|----------------|-----|-------|
| "8413.40 | 5 |  | Concrete pumps | no. | free" |
|----------|---|--|----------------|-----|-------|

**Schedule No. 3 to the Act**

| I<br>REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | II<br>DESCRIPTION | III<br>EXTENT OF<br>REBATE |
|---------------------|-------------------|----------------|----------|-------------------|----------------------------|
|---------------------|-------------------|----------------|----------|-------------------|----------------------------|

306.04

By the insertion after rebate code 01.00 to  
tariff heading No. 39.12 of the following:

|        |    |  |                                                               |            |
|--------|----|--|---------------------------------------------------------------|------------|
| "02.00 | 45 |  | Cellulose acetate propionate, for the manu-<br>facture of ink | Full duty" |
|--------|----|--|---------------------------------------------------------------|------------|

**Schedule No. 4 to the Act**

| I<br>REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | II<br>DESCRIPTION | III<br>EXTENT OF<br>REBATE |
|---------------------|-------------------|----------------|----------|-------------------|----------------------------|
|---------------------|-------------------|----------------|----------|-------------------|----------------------------|

408.02

By the substitution for tariff heading No.  
87.00 of the following:

|        |       |  |                                                                                                                                                                                              |
|--------|-------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| "87.00 | 01.00 |  | One motor vehicle of a class or type approved<br>by the Director, adapted to the extent the<br>Director may prescribe or may deem sufficient<br>for driving by a permanently physically dis- |
|--------|-------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| I<br>REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | II<br>DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | III<br>EXTENT OF<br>REBATE |
|---------------------|-------------------|----------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
|                     |                   |                |          | <p>abled person or for the transport of a permanently physically disabled person who is medically declared to be a quadriplegic, subject to a permit issued by the Director and any additional conditions which he may impose in each case:</p>                                                                                                                                                                                                                                                                   |                            |
|                     |                   | 01.01          | 26       | Of a value for duty purposes, excluding the cost of such adaptation, not exceeding UA30 000                                                                                                                                                                                                                                                                                                                                                                                                                       | Full duty                  |
|                     |                   | 01.02          | 23       | Of a value for duty purposes, excluding the cost of such adaptation, exceeding UA30 000 but not exceeding UA45 000                                                                                                                                                                                                                                                                                                                                                                                                | Full duty<br>less 25%      |
|                     |                   | 01.03          | 20       | Of a value for duty purposes, excluding the cost of such adaptation, exceeding UA45 000 but not exceeding UA60 000                                                                                                                                                                                                                                                                                                                                                                                                | Full duty<br>less 50%      |
|                     |                   |                |          | <p>( i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Director within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this rebate item shall render such vehicle liable to the payment of duty in accordance with the regulations; and</p> |                            |
|                     |                   |                |          | <p>(ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the Director may in exceptional circumstances decide"</p>                                                                                                                                                                                                                                                                                                        |                            |

MADE this 1st day of March, 1988.

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