

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

AMENDMENT OF SCHEDULE (NO. 26) NOTICE, 1989
(Published on 26th May, 1989)

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
03.02			By the insertion after sub- heading No. 03.02.69.60 of the following:		
	".70	9	Red-eye sardine (<u>Etrumeus</u> <u>tcres</u>)	kg	25% or 70u/ kg"
20.07			By the insertion after sub- heading No. 2007.99.10 of the following:		
	".20	5	Fig paste	kg	30% or 4,5u /kg"
38.15			By the substitution for sub- heading No. 3815.19.10 of the following:		
	".10	4	With vanadium or vanadium compounds (excluding vana- dium pentoxide) as the active substances	kg	15%
	.20	7	With vanadium pentoxide as the active substance	kg	15%"

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NOTE: The amendment of headings Nos. 03.02 and 20.07 has retrospective effect to 15th August, 1988.

11.08			By the substitution for heading No. 11.08 of the following:		
"11.08			STARCHES; INULIN.		
	1108.1		Starches:		
	1108.11		Wheat starch:		
	.10	8	In immediate packings of a content not exceeding 1,5 kg	kg	5,5u/kg
	.90	6	Other	kg	10% or 55u/kg less 90%
	1108.12		Maize (corn) starch:		
	.10	4	In immediate packings of a content not exceeding 1,5 kg	kg	5,5u/kg
	.90	2	Other	kg	10% or 55u/kg less 90%
	1108.13		Potato starch:		
	.10	0	In immediate packings of a content not exceeding 1,5 kg	kg	5,5u/kg
	.90	9	Other	kg	10% or 55u/kg less 90%
	1108.14		Manioc (cassava) starch:		
	.10	7	In immediate packings of a content not exceeding 1,5 kg	kg	5,5u/kg
	.90	5	Other	kg	10%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
					or 55u/ kg less 90%
	1108.19		Other starches:		
	.10	9	In immediate packings of a content not exceeding 1,5 kg	kg	5,5u/ kg
	.90	7	Other	kg	10% or 55u/ kg less 90%
19.01	1108.20	9	Inulin By the substitution for sub- heading No. 1901.90.10 of the following:	kg	20%*
	".10	7	Cornflour	kg	10% or 55u/ kg less 90%*
16.02			By the insertion after sub- heading No. 1602.31.20 of the following:		
	".30	9	Deboned and cooked	kg	3u/ kg"
			By the insertion after sub- heading No. 1602.39.20 of the following:		
	".30	7	Fowls of the species <u>Gallus</u> <u>domesticus</u> deboned and cooked	kg	3u/ kg"
19.05			By the substitution for sub- heading No. 1905.90.20 of the following:		
	".20	9	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper	kg	20%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			and similar products		
33.07	.30	6	Bread crumbs	kg	20%
			By the substitution for sub- heading No. 3307.41 of the following: "3307.41		
	.10	8	"Agarbatti"	kg	20%
68.06	.90	6	Other	kg	20%
			By the substitution for sub- heading No. 6806.20 of the following: "6806.20		
	.10	2	Exfoliated vermiculite, ex- panded clays, foamed slag and similar expanded mineral materials (including inter- mixtures thereof):	kg	free
84.36	.90	0	Expanded volcanic ash	kg	free"
			By the substitution for sub- heading No. 8436.80 of the following: "8436.80		
	.10	7	Other machinery:	no.	free
88.01	.90	5	Pruning machinery	no.	free"
			By the substitution for sub- heading No. 8801.90.10 of the following: ".05		
	.10	6	Balloons of a mass not ex- ceeding 4,5 kg	no.	free
	.10	2	Balloons of a mass excee- ding 4,5 kg	no.	free"

Part 4 of Schedule No. 1 to the Act

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00			By the substitution for tariff heading No. 01.00 of the following:	
	*01.00		Live animals:	
		01.00	Goods of headings Nos. 01.01, 01.02, 01.03, 01.04, 01.05 (excluding subheading No. 0105.11) and 01.06	60%
		02.00	Goods of subheading No. 0105.11	10%
			By the substitution for tariff heading No. 03.00 of the following:	
	*03.00		Fish and crustaceans, molluscs and other aquatic invertebrates:	
		01.00	Goods of subheadings Nos. 0301.10, 0302.11, 0302.12, 0302.40, 0302.70, 0303.21, 0303.22, 0303.50, 0303.80, 0305.41, 0305.42 and 0305.61	60%
		02.00	Goods of subheadings Nos. 0301.9, 0302.19, 0302.2, 0302.3, 0302.50, 0302.6 (excluding subheadings Nos. 0302.69.50 and 0302.69.70), 0303.29, 0303.3, 0303.4, 0303.60, 0303.7 (excluding sub- headings Nos. 0303.74, 0303.78 and 0303.79.40), 0304.10, 0304.20, 0304.90, 0305.10, 0305.20, 0305.30, 0305.49, 0305.5, 0305.62, 0305.63, 0305.69, 0306.1, 0306.2, 0307.10, 0307.2, 0307.3, 0307.4, 0307.5, 0307.60 and 0307.9	15%
161.00	03.00	02.00		

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		03.00	Goods of subheading No. 0303.10	10%
	*04.00		By the substitution for tariff heading No. 04.00 of the following: Dairy products; birds' eggs; natural honey; edible products of animal origin, not else- where specified or included:	
		01.00	Goods of headings and subheadings Nos. 04.01, 04.02, 04.03, 0404.90, 0405.00.10, 0405.00.20, 04.06, 04.07, 04.08, 04.09 and 04.10	15%
162.00			By the substitution for tariff heading No. 06.00 of the following:	
	*06.00		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage:	
		01.00	Goods of headings and sub- headings Nos. 0602.91, 06.03 and 06.04	20%
			By the substitution for tariff heading No. 07.00 of the following:	
	*07.00		Edible vegetables and certain roots and tubers:	
162.00		01.00	Goods of headings and sub- headings Nos. 0701.90, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.10, 07.11, 07.12, 0713.10.30, 0713.10.90, 0713.20.20, 0713.32, 0713.40.20, 0713.50, 0713.90 and 07.14	15%
164.00			By the substitution for	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			tariff heading No. 16.00 of the following:	
	*16.00		Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
		01.00	Goods of headings Nos. 16.01, 16.02, (excluding subheadings Nos. 1602.31.30 and 1602.39.30), 16.03 (ex- cluding subheading No. 1603.00.10), 16.04 (exclu- ding subheadings Nos. 1604.13.20, 1604.14, 1604.15.20, 1604.19.20 and 1604.20.40) and 16.05	60%
		02.00	Goods of subheading No. 1603.00.10	15%
		03.00	Goods of subheading No. 1602.39.30	10%*
			By the substitution for surcharge code 01.00 to tariff heading No. 19.00 of the following:	
		01.00	Goods of heading No. 19.05 (excluding subheading No. 1905.90.30)	60%
164.00			By the insertion after sur- charge code 04.00 to tariff heading No. 19.00 of the following:	
		04.00	Goods of subheading No. 1905.90.30	15%
			By the substitution for sur- charge code 01.00 to tariff heading No. 20.00 of the following:	
		01.00	Goods of headings Nos. 20.03, 20.06, 20.07 (exclu- ding subheading No. 2007.99.20) and 20.08	60%
			By the insertion after sur- charge code 02.00 to tariff	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
166.00			heading No. 20.00 of the following:	
		"03.00	Goods of subheading No. 2007.99.20	10%"
			By the substitution for surcharge code 01.00 to tariff heading No. 22.00 of the following:	
		"01.00	Goods of headings and subheadings Nos. 22.01, 22.02, 22.03, 2204.10, 2204.21.20, 2204.29, 2204.30, 22.05 and 22.06	60%"
			By the substitution for tariff heading No. 30.00 of the following:	
	"30.00		Pharmaceutical products:	
		01.00	Goods of headings Nos. 30.02, 30.03, 30.04, 30.05 and 30.06	10%"
			By the substitution for surcharge code 01.00 to tariff heading No. 33.00 of the following:	
		"01.00	Goods of headings Nos. 33.03, 33.04, 33.05 and 33.07 (excluding subheadings Nos. 3307.41.10 and 3307.90.10)	60%"
			By the insertion after surcharge code 02.00 to tariff heading No. 33.00 of the following:	
		"03.00	Goods of subheading No. 3307.41.10	20%"
			By the substitution for tariff heading No. 37.00 of the following:	
	"37.00		Photographic or cinematographic goods:	
		01.00	Goods of headings and subheadings Nos. 3701.20,	10%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
166.00	"38.00	01.00	3701.91, 3702.20, 3702.31, 3702.32, 3702.39, 3702.51, 3702.52.90, 3702.53, 3702.91, 3702.92.20, 3702.92.90, 3703.20, 3703.90, 37.04, 37.05, 37.06 and 37.07 By the substitution for tariff heading No. 38.00 of the following: Miscellaneous chemical products: Goods of headings and subheadings Nos. 38.13, 38.14, 3815.19.20, 3819.00.90 and 38.20	10%"
NOTE: The rate of surcharge on the goods of subheadings Nos. 0302.69.50, 0302.69.70 and 2007.99.20 is reduced with retrospective effect to 15th August, 1988.				
173.00	"68.00	01.00	By the substitution for tariff heading No. 68.00 of the following: Articles of stone, plaster, cement, asbestos, mica or similar materials: Goods of headings Nos. 68.01 68.02, 68.03, 68.04, 68.05, 68.06 (excluding subheadings Nos. 6806.10 and 6806.20.10), 68.07, 68.08, 68.09, 68.10, 68.11 and 68.13 By the substitution for sur- charge codes 02.00 and 03.00 to tariff heading No. 70.00 of the following:	10%"
	"02.00		Goods of subheadings Nos. 7009.92, 7013.10, 7013.29, 7013.32, 7013.39 and 7013.99	20%
	03.00		Goods of headings and sub- headings Nos. 70.03, 70.04, 70.05, 70.06, 70.07,	10%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
175.00	"80.00	01.00	7009.10, 7009.91, 70.10, 70.12, 70.16, 70.17, 7018.10, 7018.90, 7019.3 and 70.20 By the substitution for tariff heading No. 80.00 of the following: Tin and articles thereof: Goods of headings Nos. 80.05 (excluding sub- heading No. 8005.20.10), 80.06 and 80.07	10%"
		"03.00	By the substitution for sur- charge code 03.00 to tariff heading No. 82.00 of the following: Goods of headings and sub- headings Nos. 8201.20, 8201.30, 8201.40, 8201.90, 82.02, 82.03, 82.04, 82.05, 82.06, 82.07, 82.08 (exclu- ding subheading No. 8208.40.10), 82.09, 8211.10, 8211.92, 8211.93, 8211.94, 82.12, 82.13 and 8214.90	10%"
176.00			By the substitution for tariff heading No. 84.00 of the following: MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND RE- PRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
176.00	"84.00	01.00	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof: Goods of headings and sub- headings Nos. 84.01, 84.02, 84.03, 84.04, 84.05,	20%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
177.00	"88.00	01.00	8483.60.30, 8483.90.35 and 8483.90.55), 84.84 and 84.85 By the substitution for tariff heading No. 88.00 of the following: Aircraft, spacecraft, and parts thereof: Goods of heading No. 88.01 (excluding sub- heading No. 8801.90.05)	60%
		02.00	Goods of headings and sub- headings Nos. 8801.90.09, 88.02, 88.04 and 88.05	20%"
178.00		"02.00	By the substitution for sur- charge code 02.00 to tariff heading No. 90.00 of the following: Goods of headings and sub- headings Nos. 90.01 (exclu- ding subheading No. 9001.20), 90.03, 90.04, 90.05, 90.06, 90.07, 90.08, 90.09, 90.10, 90.11, 90.12, 90.13, 90.14, 90.15, 90.16, 90.17, 9018.3, 90.20, 90.23, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32 and 90.33	20%"
180.00		"01.00	By the substitution for sur- charge code 01.00 to tariff heading No. 94.00 of the following: Goods of headings and sub- headings No. 9401.10, 9401.20, 9401.30, 9401.40, 9401.50, 9401.6, 9401.7, 9401.80, 94.02 (excluding subheadings Nos. 9402.10.10, 9402.10.30, 9402.90.10, and 9402.90.40), 94.04, 94.05, (excluding subheadings Nos. 9405.10.30, 9405.40.40 and 9405.99.35) and 94.06	20%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			8407.21, 8407.3 (excluding subheadings Nos. 8407.31.20, 8407.32.10, 8407.33.10 and 8407.34.10), 8407.90, 8408.20.90, 8408.90, 8409.9 (excluding subheadings Nos. 8409.91.15 and 8409.99.15), 8410.1 (excluding subheadings Nos. 8410.11.20, 8410.12.20 and 8410.13.20), 8410.90.10, 8410.90.90, 8412.2, 8412.3, 8412.80, 8412.90, 8413.1, 8413.20, 8413.30, 8413.40, 8413.50, 8413.60, 8413.70, 8413.8, 8413.9, 8414.10, 8414.20, 8414.30, 8414.40, 8414.5, 8414.60, 8414.80, 8414.90, 8415.10, 8415.8, 8415.90, 8416.10, 8416.20, 8416.30, 8416.90, 8417.10, 8417.20, 8417.80, 8417.90, 8418.10, 8418.2, 8418.30, 8418.40, 8418.50, 8418.6, 8418.9, 8419.1, 8419.20, 8419.32, 8419.39, 8419.40, 8419.50, 8419.60, 8419.8, 8419.90, 8420.10, 8420.91, 8420.99, 8421.12, 8421.19, 8421.2, 8421.3, 8421.99, 8422.1, 8422.20, 8422.30, 8422.40, 8422.90, 8423.10, 8423.20, 8423.30, 8423.8, 8423.90, 8424.10, 8424.20, 8424.30, 8424.89, 8424.90.35, 8424.90.40, 8424.90.45, 8424.90.50, 8424.90.90, 84.25, 84.26, 84.27, 84.28, 84.29, 84.30, 84.31, 8432.29, 8432.80, 8432.90.60, 8432.90.90, 8433.1, 8433.90.10, 8433.90.20, 8434.90, 8435.90, 8436.80.90, 8436.99, 8437.80, 8437.90, 8438.10, 8438.20,	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			8438.30, 8438.40, 8438.50, 8438.60, 8438.80, 8438.90, 8439.10, 8439.20, 8439.30, 8439.9, 8440.10, 8440.90, 8441.10, 8441.20, 8441.30, 8441.40, 8441.80, 8441.90, 8442.10, 8442.20, 8442.30, 8442.50, 8443.1, 8443.2, 8443.30, 8443.40, 8443.50, 8443.60, 8443.90, 84.44, 84.45, 84.46, 84.47, 8448.1, 84.49, 8450.1, 8450.20, 8450.90, 8451.10, 8451.2, 8451.30, 8451.40, 8451.50, 8451.80, 8451.90, 8452.10, 8452.2, 8452.30, 8452.40, 8452.90, 8453.10, 8453.20, 8453.80, 8453.90, 8454.10, 8454.20, 8454.30, 8454.90, 8455.10, 8455.2, 8455.30, 8455.90, 84.56, 84.57, 84.58, 84.59, 84.60, 84.61, 84.62, 84.63, 84.64, 84.65, 84.66, 8467.1, 8467.8, 8467.9, 8468.10, 8468.20, 8468.80, 8468.90, 84.69, 84.70, 84.71, 84.72, 84.73, 8474.10, 8474.20, 8474.3, 8474.80, 8474.90, 8475.10, 8475.20, 8475.90, 8476.1, 8476.90, 8477.10, 8477.20, 8477.30, 8477.40, 8477.5, 8477.80, 8477.90, 8478.10, 8478.90, 8479.10, 8479.20, 8479.30, 8479.40, 8479.8, 8479.90, 84.80, 8481.10, 8481.20, 8481.30, 8481.40, 8481.80, 8481.90, 84.82, 84.83 (ex- cluding subheadings Nos. 8483.10.40, 8483.20.40, 8483.30.15, 8483.40.25, 8483.40.45, 8483.50.30,	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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NOTE: Certain goods are exempted from payment of surcharge with retrospective effect to 15th August, 1988.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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304.05				By the insertion after tariff heading No. 08.01 of the following:	
	"11.08	01.00	47	Starches, (excluding maize (corn) or manioc (cassava) starch), for the manufacture of biscuits	Full duty"
304.06				By the insertion after tariff heading No. 08.12 of the following:	
	"11.08	01.00	49	Starches (excluding maize (corn) or manioc (cassava) starch)	Full duty"
304.07				By the insertion before tariff heading No. 15.03 of the following:	
	"11.08	01.00	40	Starches (excluding maize (corn) or manioc (cassava) starch)	Full duty"

MADE this 10th day of April, 1989.



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