

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

AMENDMENT OF SCHEDULES (NO. 11) NOTICE, 1989
(Published on 23rd March, 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
33.07			By the substitution for sub- heading No. 3307.90.10 of the following:		
	".10	4	Contact lens or artificial eye solutions	kg	free"

NOTE	The effect of this amendment is that the scope of subheading No. 3307.90.10 is extended to include all contact lens or artificial eye solutions and that the rate of duty on these products is reduced to free. This amendment has retrospective effect to 1st January, 1988.				

38.23			By the insertion after sub- heading No. 3823.90.67 of the following:		
	".68	6	Preparations containing barium ferrite	kg	free"
84.36			By the insertion after sub- heading No. 8436.29.10 of the following:		
	".20	4	Drinking troughs, of pla- stics, for poultry	no.	1 550u each less 100%"
85.16			By the substitution for sub- heading No. 8516.72 of the following:		
	"8516.72		Toasters:		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	1	Snack and sandwich toasters	no.	30% or 3 000u each less 70%
	.90	2	Other	no.	30%"

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

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
117.01		By the substitution for tariff item 117.01.10 of the following:		
	.10	Other road tractors for semi-trailers, of an excise mass exceeding 1 500 kg	20%	nil
		Plus, in respect of any such road tractor incorporating an internal combustion piston engine of a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
		Plus, in respect of any such road tractor driven by a compression ignition engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	120 000u/ kg less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such road tractor driven by an internal combustion piston engine of a cylinder capacity of less 4 000 cm ³ , incorporating a drive-axle	165u/kg of the mass of the drive- axle	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		which is not manufactured under a manufacturing programme approved by the Ministry of Commerce and Industry Plus, in respect of any such road tractor driven by an internal combustion piston engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	330u/kg of the mass of the drive-axle	5%*
117.22		By the substitution for tariff item 117.22 of the following:		
*117.22	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, WITH A SEATING CAPACITY OF NOT LESS THAN 16 SEATS (INCLUDING THE DRIVER'S SEAT) AND OF AN EXCISE MASS EXCEEDING 1 600 KG	20%	-
		Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine of a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
		Plus, in respect of any such motor vehicle driven by a compression ignition engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear	120 000u/ kg less 62u/kg of the mass of the gear box	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		box which is not manufactured under a manufacturing programme approved by the Ministry of Commerce and Industry		
		Plus, in respect of any such motor vehicle with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Ministry of Commerce and Industry	350u/kg of the mass of the gear box	5%
		Plus, in respect of any such motor vehicle driven by an internal combustion piston engine of a cylinder capacity of less than 4 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	165u/kg of the mass of the drive- axle	5%
		Plus, in respect of any such motor vehicle driven by an internal combustion piston engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	330u/kg of the mass of the drive- axle	5%

117.26

By the substitution for tariff item 117.26 of the following:

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
"117.26	87.04	MOTOR VEHICLES FOR THE TRANS- PORT OF GOODS, MONO-BUILT, OF AN EXCISE MASS EXCEEDING 1 600 KG	20%	
		Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine of a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
		Plus, in respect of any such motor vehicle driven by a compression ignition engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incor- porating a manual gear box which is not manufactured under a manufacturing pro- gramme approved by the Minister of Commerce and Industry	120 000u/ kg less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such motor vehicle drive by an internal combustion piston engine of a cylinder capacity of less than 4 000 cm ³ , incor- porating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	165u/kg of the mass of the drive- axle	5%
		Plus, in respect of any such motor vehicle driven by an internal combustion piston engine of a cylinder capacity	330u/kg of the mass of the	5%"

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
117.29		of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry By the substitution for tariff item 117.29 of the following:	drive-axle	
"117.29	87.02 87.04	CHASSIS FITTED WITH ENGINES AND CABS, OF AN EXCISE MASS EXCEEDING 1 500 KG FOR MOTOR VEHICLES OF SUBHEADINGS NOS. 8702.10, 8702.90, 8704.21.55, 8704.22.30, 8704.23.30, 8704.31.40, 8704.32.20 AND 8704.90.40	20%	-
		Plus, in respect of any such chassis incorporating an internal combustion piston engine of a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
		Plus, in respect of any such chassis driven by a compression ignition engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	120 000u/kg less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis for public-transport type passenger motor vehicles of a GVM of 13 000 kg or more but not exceeding 17 000 kg,	350u/kg of the mass of the gear box	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry		
		Plus, in respect of any such chassis driven by an internal combustion piston engine of a cylinder capacity of less than 4 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	165u/kg of the mass of the drive- axle	5%
		Plus, in respect of any such chassis driven by an internal combustion piston engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	330u/kg of the mass of the drive- axle	5%"
117.30		By the substitution for tariff item 117.30 of the following:		
"117.30	87.06	CHASSIS FITTED WITH ENGINES, FOR MOTOR VEHICLES OF SUBHEADINGS NOS. 8701.20.20, 8702.10.90, 8702.90.90, 8704.21.55, 8704.21.90, 8704.22.30, 8704.22.90, 8704.23.30, 8704.23.90, 8704.31.40, 8704.31.90, 8704.32.20, 8704.32.90, 8704.90.40 AND 8704.90.90	20%	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		Plus, in respect of any such chassis incorporating an internal combustion piston engine of a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	30%	30%
		Plus, in respect of any such chassis driven by a compression ignition engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	120 000u/ kg less 62u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis for public-transport type passenger motor vehicles of a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	350u/kg of the mass of the gear box	5%
		Plus, in respect of any such chassis driven by an internal combustion piston engine of a cylinder capacity of less than 4 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	165u/kg of the mass of the drive- axle	5%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		Plus, in respect of any such chassis driven by an internal combustion piston engine of a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Commerce and Industry	330u/kg of the mass of the drive- axle	5%"

MADE this 31st day of January, 1989.

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

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