

Statutory Instrument No. 43 of 1989

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 23) NOTICE, 1989

(Published on 5th 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	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
73.22			By the substitution for sub- heading No. 7322.90.20 of the following:		
	".20	1	Air distributors, identi- fiable for use solely or principally with motor vehicles	kg	50%"
84.09			By the substitution for sub- headings Nos. 8409.91.20, 8409.91.25, 8409.91.30, 8409.91.35 and 8409.91.36 of the following:		
	".20	8	For other motor vehicle engines (excluding those for motor cycle engines), of unmachined cast metal (excluding piston rings)		50%
	.23	2	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, for other motor vehicle engines		50%
	.36	4	Gudgeon pins and cylinder liners or sleeves, for other motor vehicle engines (excluding motor cycle engines)		50%"
			By the substitution for sub- headings Nos. 8409.99.25, 8409.99.30, 8409.99.35 and 8409.99.36 of the following:		
	".23	3	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, for other motor vehicle engines		50%
	.36	5	Gudgeon pins and cylinder liners or sleeves, for other motor vehicle engines (exclu- ding motor cycle engines)		50%"

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.79			By the substitution for sub-heading No. 8479.90.65 of the following:		
	".65	0	Arms and blades for non-electric windscreen and similar wipers for motor vehicles		50%"
84.82			By the substitution for sub-headings Nos. 8482.10.10, 8482.10.15, 8482.10.20, 8482.10.25, 8482.10.30 and 8482.10.35 of the following:		
	".10	4	Other radial deep groove bearings, single row, with a square bore, with an aggregate of the bore across the square plus outside diameter plus width of 140 mm or more but not exceeding 154 mm	no.	50%
	.17	1	Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width of 61 mm or more but not exceeding 230 mm	no.	50%"
	".17	6	By the substitution for sub-headings Nos. 8482.20.15 and 8482.20.20 of the following: Other bearings, single row, incorporating both cone assemblies and cups (excluding flat thrust assemblies and unitised non-separable assemblies), with an aggregate of the inside diameter plus outside diameter plus width exceeding 70 mm but not exceeding 139 mm	no.	50%"

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub- headings Nos. 8482.20.30 and 8482.20.35 of the following:		
	".33	8	Cone assemblies, single row (excluding flat thrust ass- emblies), of an inside diameter of 15 mm or more but not exceeding 46 mm and with an aggregate of the inside diameter plus width of 31 mm or more but not exceeding 65 mm	no.	50%"
			By the substitution for sub- heading No. 8482.20.45 of the following:		
	".45	1	Other cone assemblies, of an inside diameter of 119 mm or more but not exceeding 120 mm, or of 131 mm or more but not exceeding 132 mm	no.	50%"
84.83			By the substitution for sub- heading No. 8483.30.55 of the following:		
	".55	7	Other plain shaft bearings, of an inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm	kg	50%"
85.01			By the substitution for sub- heading No. 8501.10.23 of the following:		
	".23	2	Windscreen and similar wiper motors	no.	50%"
85.11			By the substitution for sub- heading No. 8511.10.90 of the following:		
	".90	1	Other	no.	50%"
			By the substitution for sub- heading No. 8511.30.20 of the following:		
	".20	0	Ignition coils, identifiable for use solely or princi- pally with motor vehicle engines	no.	50%"

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.12			By the substitution for sub-headings Nos. 8511.40.10 and 8511.40.20 of the following:		
	".15	8	Starter motors, identifiable for use solely or principally with motor vehicle engines	no.	50%
			By the substitution for sub-headings Nos. 8511.50.10 and 8511.50.80 of the following:		
	".20	9	Identifiable for use solely or principally with motor vehicle engines	no.	50%
			By the substitution for sub-headings Nos. 8511.80.10 and 8511.80.20 of the following:		
	".15	5	Identifiable for use solely or principally with motor vehicle engines	no.	50%
			By the substitution for sub-heading No. 8512.20.10 of the following:		
	".10	1	Headlamps, round, of which the outside diameter of the glass lens exceeds 100 mm (excluding headlamps for motor cycles)	no.	50%
			By the substitution for sub-heading No. 8512.30.10 of the following:		
	".10	6	Horns, of a kind used on motor vehicles (excluding motor cycles)	no.	50%
			By the substitution for sub-heading No. 8512.40.10 of the following:		
	".10	0	Wipers	no.	50%
			By the substitution for sub-heading No. 8512.90.20 of the following:		
	".20	0	For horns and wipers, of a kind used on motor vehicles (excluding motor cycles)	no.	50%

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.36			By the substitution for sub- heading No. 8536.50.20 of the following:		
	".20	2	Identifiable for use solely or principally with motor vehicles	no.	50%*
85.39			By the substitution for sub- heading No. 8539.10.10 of the following:		
	".10	8	Round, of which the outside diameter of the glass lens exceeds 100 mm, identifiable for use solely or princi- pally with motor vehicles (excluding motor cycles)	no.	50%*
			By the substitution for sub- headings Nos. 8539.29.30, 8539.29.35, 8539.29.40 and 8539.29.45 of the following:		
	".27	4	Lamps, identifiable for use solely or principally with motor vehicles	no.	50%*
			By the substitution for sub- heading No. 8539.90.10 of the following:		
	".10	4	For sealed beam lamp units for motor vehicles	no.	50%*
85.44			By the substitution for sub- heading No. 8544.30.10 of the following:		
	".10	1	Of a kind used in motor vehicles	kg	50%*
Chap- ter 87			By the deletion of Addi- tional Note 1 and re- numbering Additional Notes 2 and 3 to 1 and 2.		
87.01			By the substitution for sub- heading No. 8701.20 of the following:		
	"8701.20	1	Road tractors for semi- trailers	no.	100%*
87.02			By the substitution for heading No. 87.02 of the following:		

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
"87.02			PUBLIC-TRANSPORT TYPE PASS- enger motor vehicles		
	8702.10	0	With compression-ignition internal combustion piston engines (diesel or semi- diesel)	no.	100%
	8702.90	7	Other	no.	100%"
87.03			By the substitution for sub- headings Nos. 8703.2, 8703.3 and 8703.90 of the following:		
	"8703.2		Other vehicles, with spark- ignition internal combustion reciprocating piston engines:		
	8703.21		Of a cylinder capacity not exceeding 1 000 cm ³ :		
	.15	3	Racing cars, with seating capacity for one person	no.	30%
	.25	0	Hearses	no.	20%
	.40	4	Motor cars (including station wagons)	no.	110%
	.90	0	Other	no.	100%
	8703.22		Of a cylinder capacity ex- ceeding 1 000 cm ³ but not exceeding 1 500 cm ³ :		
	.15	7	Racing cars, with seating capacity for one person	no.	30%
	.25	7	Hearses	no.	20%
	.40	0	Motor cars (including station wagons)	no.	110%
	.90	7	Other	no.	100%
	8703.23		Of a cylinder capacity excee- ding 1 500 cm ³ but not exceeding 3 000 cm ³ :		
	.15	6	Racing cars, with seating capacity for one person	no.	30%
	.25	3	Hearses	no.	20%
	.40	7	Motor cars (including station wagons)	no.	110%
	.90	3	Other	no.	100%
	8703.24		Of a cylinder capacity excee- ding 3 000 cm ³ :		
	.15	2	Racing cars, with seating capacity for one person	no.	30%

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.25	6	Hearses	no.	20%
	.40	3	Motor cars (including station wagons)	no.	110%
	.90	5	Other	no.	100%
	8703.3		Other vehicles, with compression-ignition internal combustion piston engines (diesel or semi-diesel):		
	8703.31		Of a cylinder capacity not exceeding 1 500 cm ³ :		
	.25	5	Hearses	no.	20%
	.40	9	Motor cars (including station wagons)	no.	110%
	.50	6	Low construction flame-proof vehicles, equipped with central mechanisms both in the front and at the rear, for use in underground mines	no.	free
	.90	5	Other	no.	100%
	8703.32		Of a cylinder capacity exceeding 1 500 cm ³ but not exceeding 2 500 cm ³ :		
	.25	1	Hearses	no.	20%
	.40	5	Motor cars (including station wagons)	no.	110%
	.50	2	Low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	no.	free
	.90	1	Other	no.	100%
	8703.33		Of a cylinder capacity exceeding 2 500 cm ³ :		
	.25	8	Hearses	no.	20%
	.40	1	Motor cars (including station wagons)	no.	110%
	.50	9	Low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	no.	free

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	8	Other	no.	100%
	8703.90		Other:		
	.15	9	Racing cars, with seating capacity for one person	no.	30%
	.25	6	Hearses	no.	20%
	.40	4	Motor cars (including station wagons)	no.	110%
	.50	7	Low construction flame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines	no.	free
87.04	.90	6	Other By the deletion of sub-headings Nos. 8704.21.20 and 8704.21.30. By the substitution for sub-headings Nos. 8704.21.45, 8704.21.50, 8704.21.55, 8704.21.60, 8704.21.65, 8704.21.70 and 8704.21.90 of the following:	no.	100%"
	".90	4	Other By the substitution for sub-headings Nos. 8704.22.30, 8704.22.40 and 8704.22.90 of the following:	no.	100%"
	".90	0	Other By the substitution for sub-headings Nos. 8704.23.30, 8704.23.40 and 8704.23.90 of the following:	no.	100%"
	".90	7	Other By the deletion of sub-headings Nos. 8704.31.10 and 8704.31.20. By the substitution for sub-headings Nos. 8704.31.40, 8704.31.60, 8704.31.65, 8704.31.70 and 8704.31.90 of the following:	no.	100%"

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	".90	9	Other By the substitution for sub- headings Nos. 8704.32.20, 8704.32.30 and 8704.32.90 of the following:	no.	100%
	".90	5	Other By the deletion of subheadings Nos. 8704.90.10 and 8704.90.20. By the substitution for sub- headings Nos. 8704.90.40, 8704.90.50 and 8704.90.90 of the following:	no.	100%
87.06	".90	2	Other By the substitution for heading No. 87.06 of the following:	no.	100%
"87.06	8706.00	0	CHASSIS FITTED WITH ENGINES, FOR THE VEHICLES OF HEADINGS NOS. 87.01 TO 87.05 By the substitution for heading No. 87.08 of the following:	no.	100%
87.08					
"87.08			PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05		
	8708.10	2	Bumpers and parts thereof	kg	50%
	8708.2		Other parts and accessories of bodies (including cabs):		
	8708.21		Safety seat belts:		
	.20	8	Safety belts designed for use by children	kg	50%
	.90	9	Other	kg	50%
	8708.29		Other	kg	50%
	8708.3		Brakes and servo-brakes and parts thereof:		
	8708.31		Mounted brake linings:		
	.30	4	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	3	Other	kg	50%

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8708.39		Other:		
	.50	5	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	4	Other	kg	50%
	8708.40		Gear boxes:		
	.10	3	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	1	Other	kg	50%
	8708.50		Drive-axles with differential, whether or not provided with other transmission components:		
	.30	2	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	6	Other	kg	50%
	8708.60		Non-driving axles and parts thereof:		
	.30	7	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	0	Other	kg	50%
	8708.70		Road wheels and parts and accessories thereof:		
	.10	7	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	5	Other	kg	50%
	8708.80		Suspension shock absorbers	kg	50%
	8708.9		Other parts and accessories:		
	8708.91		Radiators	kg	50%
	8708.92		Silencers and exhaust pipes:		
	.10	9	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	7	Other	kg	50%
	8708.93		Clutches and parts thereof:		
	.10	5	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	3	Other	kg	50%

HEAD- ING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8708.94		Steering wheels, steering columns and steering boxes:		
	.10	1	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	8	Other	kg	50%
	8708.99		Other:		
	.40	5	Track link assemblies, with or without shoes, identifiable for use solely or principally with tracklaying tractors	kg	20%
	.50	2	Track pins and bushes therefor, identifiable for use solely or principally with tracklaying tractors	kg	20%
	.60	7	Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	1	Other	kg	50%
94.01			By the substitution for sub-heading No. 9401.20.90 of the following:		
	" .90	0	Other	no.	50%"
94.04			By the substitution for sub-headings Nos. 9404.40 and 9404.90 of the following:		
	"9404.90		Other:		
	.10	4	Upholstery parts of rubberised fibre and seat mouldings of polyurethane, for use with motor vehicles (excluding motor cycles)	no.	50%
	.90	2	Other	no.	20%"

NOTES: 1. The duty on certain motor vehicle parts is amended to 50%.					
2. The duty on unassembled motor cars is increased to 110% whilst the duty on certain other motor vehicles is increased to 100%.					

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

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
117.00		By the substitution for tariff item 117.00 of the following:		
*117.00		VEHICLES		
		NOTES:		
		1. The following motor vehicles are deemed not to be excisable:		
		(i) motor vehicles which are manufactured by the con- version of excisable or non-excisable motor vehicles; and		
		(ii) motor vehicles manufactured solely from second-hand parts or from second-hand and new parts, as the Director may decide.		
		2. When calculating the excise duty in tariff items 117.22, 117.29 and 117.30 the value of any body (excluding cab) fitted in the manufacturing ware- house shall not be taken into account.		
117.01	87.01	TRACTORS INCORPORATING INTERNAL COMBUSTION PISTON ENGINES WITH A CYLINDER CAPACITY OF 2 000 CM ³ OR MORE (EXCLUDING TRACK-LAYING TRACTORS)		
.10		Road tractors for semi-trailers	27,5%	
.20		Tractors incorporating internal combustion piston engines with a cylinder capacity of 2 000 cm ³ or more, with a rear-axle width, measured between the wheel hubs outside mounting faces, not exceeding 1 250 mm	20%	
.30		Other	40%	40%

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
117.05	87.03	MOTOR CARS (INCLUDING STATION WAGONS)	39,5% less 300 000u per motor car	
117.21	87.02	PUBLIC-TRANSPORT TYPE PASSEN- GER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE (INCLUDING THE DRIVER'S SEAT) AND OF A VEHICLE MASS NOT EXCEEDING 1 600 KG	27,5%	-
117.22	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF NOT LESS THAN 16 SEATS (INCLUDING THE DRIVER'S SEAT) AND OF A VEHI- CLE MASS EXCEEDING 1 600 KG	27,5%	-
117.24	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO BUILT, OF A VEHICLE MASS NOT EXCEEDING 1 600 KG	27,5%	-
117.26	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 1 600 KG	27,5%	-
117.27	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT), OF A VEHICLE MASS NOT EXCEEDING 1 600 KG WITH REAR BODY OR 1 500 KG WITHOUT REAR BODY	27,5%	-
117.29	87.02 87.04	CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEE- DING 1 500 KG (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	27,5%	-
117.30	87.06	CHASSIS FITTED WITH ENGINES (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	27,5%	-"

MADE this 13th day of March, 1989.

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