

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

AMENDMENT OF SCHEDULES (NO. 28) 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
31.02			By the substitution for sub- heading No. 3102.10 of the following:		
	"3102.10	9	Urea, whether or not in aqueous solution	kg	36,5u /kg less 100%"
73.26			By the insertion after sub- heading No. 7326.90.50 of the following:		
	".63	2	Boxes and cases (exclu- ding tobacconists' wares)	kg	25%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
309.01				By the substitution for rebate item 309.01 of the following:	
"309.01				<u>Industry: Wood and articles of wood</u>	
	3909.20	01.00	68	Melamine-formaldehyde, in primary forms, for use as a binding agent in the manu- facture of particle board	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	44.13	01.00	48	and similar board of wood or other ligneous materials Densified wood, in blocks, plates, strips or profile shapes, for the manufacture of parts and accessories for machinery	Full duty"
318.01				By the substitution for tariff heading No. 40.14 of the following:	
	"40.16	01.00	41	Pistons of vulcanised rubber (excluding hard rubber), for disposable hypodermic syringes	Full duty"

NOTE: The provision for a rebate of duty on pistons of vulcanised rubber, for the manufacture of disposable hypodermic syringes, is amended by inserting the correct tariff heading number. This amendment has retrospective effect to 1st January, 1988.

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
411.00				By the substitution in rebate code 05.00 to tariff heading No. 87.01 for the expression "exceeding UA56 000 each" of the expression "not exceeding UA56 000 each".	
460.06				By the substitution for tariff heading No. 31.02 of the following:	
	"3102.10	01.00	63	Urea, whether or not in aqueous solution, entered for home consumption on or before 30th April, 1989, in such quantities as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty less (27.5u/ kg less 100%)

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
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NOTE: The effect of this amendment is that the provision for a rebate of duty on urea will fall away on 1st May, 1989.

Schedule No. 5 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
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533.00

By the substitution for notes (e) and (g) of the following:

(e) "transport in agriculture" means the transport by the person carrying on agriculture (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on agriculture) of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for transport in agriculture

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
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when either on the forward or return journey it conveys mainly agricultural products or requirements;

(g) "transport in forestry" means the transport by the person carrying on forestry (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on forestry) of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements;

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
609.05				By the substitution for notes (e) and (g) of the following: (e) "transport in agriculture" means the transport by the person carrying on agriculture (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on agriculture) of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements; (g) "transport in forestry" means the transport by the person carrying on forestry (excluding any transport services, whe-	

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ther hired or not, performed by any person on behalf of the person carrying on forestry) of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements;

609.05

By the insertion after note (g) of the following:

- (h) "mining" the process by which useful minerals are obtained from the earth's surface or crust, both by surface mining or by underground mining, including the metallurgical processes necessary to recover metals or minerals from the ores or materials

REBATE ITEM	TARIFF ITEM	CODE C. D.	DESCRIPTION	EXTENT OF REFUND
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- mined, but does not include exploration or prospecting operations;
- (i) "construction" the erection, construction, assembly, installation, alteration or repair on site of any building or other structure of work of a permanent nature, tunnelling, the building of road or bridges, the excavating of stone, soil and other material, the laying out of golf courses, tennis courts or other sports fields, land draining and reclamation and dredging and underwater rock removal.

MADE this 20th day of April, 1989.

P. S. MMUSI

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