

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

AMENDMENT OF SCHEDULES (NO. 29) NOTICE, 1989
(Published on 7th July, 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
04.07			By the substitution for heading No. 04.07 of the following:		
*04.07	0407.00		BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED.		
	0407.00.10	0	Of a value for duty purposes of less than 150u each	kg	free
	.20	3	Of a value for duty purposes of 150u or more each	kg	free"
25.01			By the substitution for heading No. 25.01 of the following:		
*25.01	2501.00		SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION; SEA WATER.		
	2501.00.10	7	Pure sodium chloride, of a value for duty purposes exceeding 60u/kg	kg	30%
	.90	5	Other	kg	30% or 0,3u /kg"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
NOTE: Specific provisions are made for certain birds' eggs of a value for duty purpose of 150u or more each and for pure sodium chloride of a value for duty purposes exceeding 60u/kg. The amendments have retrospective effect to 15th August, 1988.					
27.07			By the substitution for sub-heading No. 2707.60 of the following:		
	"2707.60		Phenols:		
	.10	5	Cresylic acid	1	15%
	.20	7	Cresols	1	15%
	.90	8	Other	1	11u /1"
			By the substitution for sub-heading No. 2707.99.10 of the following:		
	".10	0	Tar acids	1	15%"
28.11			By the deletion of sub-heading No. 2707.99.40.		
			By the substitution for sub-heading No. 2811.21 of the following:		
	"2811.21		Carbon dioxide:		
	.10	0	In immediate packings of a content not exceeding 15 g	kg	free
	.20	8	In immediate packings of a content exceeding 15 g	kg	free"
39.04			By the substitution for sub-heading Nos. 3904.10.10 and 3904.10.20 of the following:		
	".10	8	Liquids and pastes	kg	10% or 200u/ kg less 90%
	.20	5	Powders	kg	10% or 200u/ kg less 90%"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub- heading No. 3904.21.10 of the following:		
	".10	9	Liquids and pastes	kg	10% or 200u/ kg less 90%"
			By the substitution for sub- heading No. 3904.22.10 of the following:		
	".10	5	Liquids and pastes	kg	10% or 200u/ kg less 90%"
			By the substitution for sub- headings Nos. 3904.30.10 and 3904.30.20 of the following:		
	".10	7	Liquids and pastes	kg	10% or 200u/ kg less 90%
	.20	4	Powders, not mixed with any other substances	kg	10% or 200u/ kg less 90%
			By the substitution for sub- headings Nos. 3904.40.10 and 3904.40.20 of the following:		
	".10	1	Liquids and pastes	kg	10% or 200u/ kg less 90%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	9	Powders, not mixed with any other substances	kg	10% or 200u/ kg less 90%"
90.01			By the substitution for sub- headings Nos. 9001.40 and 9001.50 of the following:		
	"9001.40		Spectacle lenses of glass:		
	.10	3	Of a thickness exceeding 5 mm	no.	free
	.20	0	Of a thickness not exceeding 5 mm	no.	free
	9001.50		Spectacle lenses of other materials:		
	.10	8	Of a thickness exceeding 5 mm	no.	free
	.20	5	Of a thickness not exceeding 5 mm	no.	free"
NOTE: These amendments are consequential to the amendment of Part 4 of Schedule No. 1. The amendment in so far as it relates to heading No. 90.01 has retrospective effect to 15th August, 1988.					
97.01			By the substitution for sub- heading No. 9701.10 of the following:		
	"9701.10		Paintings, drawings and pastels:		
	.10	2	Paintings	no.	free
	.20	0	Drawings and pastels	no.	free"

Part 4 of Schedule No. 1 to the Act

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00	"04.00		By the substitution for tariff heading No. 04.00 of the following: Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:	
		01.00	Goods of headings and sub-headings Nos. 04.01, 04.02, 04.03, 0404.90, 0405.00.10, 0405.00.20, 04.06, 0407.00.10, 04.08, 04.09 and 04.10	15%"
162.00	"06.00		By the substitution for tariff heading No. 06.00 of the following: Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage:	
		01.00	Goods of headings Nos. 06.03 and 06.04	20%"
164.00			By the substitution for surcharge code 03.00 to tariff heading No. 21.00 of the following:	
		"03.00	Goods of headings Nos. 21.01, 21.02, 21.03 and 21.06 (excluding subheading No. 2106.90.50)	10%"
165.00	"25.00		By the substitution for tariff heading No. 25.00 of the following: Salt; sulphur; earths and stone; plastering materials, lime and cement:	
		01.00	Goods of subheading No. 2501.00.90	10%"
166.00			By the substitution for surcharge code 02.00 to tariff heading No. 34.00 of the following:	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		"02.00	Goods of headings and sub-headings Nos. 34.01, 3402.11.10, 3402.12.10, 3402.13.10, 3402.19.10, 3402.20, 3402.90.10, 34.03, and 34.05	20%"
NOTE: The effect of this amendment is that the goods of subheadings Nos. 2106.90.50, 3402.11.20, 3402.12.20, 3402.13.20, 3402.19.20 and 3402.90.20 are exempted from payment of surcharge with retrospective effect to 15th August, 1988.				
166.00			By the insertion before tariff heading No. 30.00 of the following:	
	"28.00		Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes:	
		01.00	Goods of subheading No. 2811.21.10	20%"
176.00			By the substitution for tariff heading No. 84.00 of the following:	
	"84.00		Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof:	
		01.00	Goods of headings and sub-headings Nos. 84.01, 84.02, 84.03, 84.04, 84.05, 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,	20%"
176.00	84.00	01.00		

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			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, 8435.90, 8436.80.90, 8436.99, 8437.80, 8437.90, 8438.10, 8438.20, 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,	
176.00	84.00	01.00		

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			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 (excluding sub- headings Nos. 8483.10.40, 8483.20.40, 8483.30.15, 8483.40.25, 8483.40.45, 8483.50.30, 8483.60.30, 8483.90.35 and 8483.90.55), 84.84 and 84.85	
176.00	84.00	01.00		

NOTE: The goods of subheadings Nos 0407.00.20, 0602.91, 2501.00.10 and 8434.90 are exempted from payment of surcharge with retrospective effect to 15th August, 1988.

178.00			By the substitution for sur- charge code 02.00 to tariff heading No. 90.00 of the following:	
		*02.00	Goods of headings and sub- headings Nos. 90.01 (exclu- ding subheadings Nos.	20%

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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9001.20, 9001.40.10 and
9001.50.10), 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, 90.23, 90.24,
90.25, 90.26, 90.27, 90.28,
90.29, 90.30, 90.31, 90.32
and 90.33

03.00 Goods of heading No. 90.20 10%"

- NOTES:
1. The goods of subheading No. 2811.21.10 are now liable to payment of surcharge.
 2. The goods of subheadings Nos. 9001.40.10 and 9001.50.10 are exempted from payment of surcharge with retrospective effect to 15th August, 1988.
 3. The rate of surcharge on the goods of heading No. 90.20 is reduced from 20% to 10% with restrospective effect to 15th August, 1988.

181.00

"97.00

By the substitution for
tariff heading No. 97.00 of
the following:

Works of art, collectors'
pieces and antiques:

01.00 Goods of headings Nos 97.01 60%
(excluding subheading No.
9701.10.10), 97.02, 97.03,
97.04, 97.05 and 97.06
02.00 Goods of subheading No. 10%"
9701.10.10

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.10				By the insertion after rebate code 01.00 to tariff heading No. 48.02 of the following:	
		*02.00	46	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of headings Nos.48.01 or 48.03), entered for home consumption on or before 31st December, 1989, after proof has been submitted that the paper or paperboard was cleared prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty
	48.03	01.00	41	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state, entered for home consumption on or before 31st December, 1989, after proof has been submitted that the paper or paperboard was cleared prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	48.04	01.00	48	Uncoated kraft paper and paperboard in rolls or sheets (excluding that of headings Nos. 48.02 or 48.03), entered for home consumption on or before 31st December, 1989, after proof has been submitted that the paper or paperboard was cleared prior to 1st January, 1988 at a lower rate than the present rate of duty By the insertion after rebate code 01.00 to tariff heading No. 48.05 of the following:	Full duty"
		"02.00	42	Other uncoated paper and paperboard, in rolls or sheets, entered for home consumption on or before 31st December, 1989, after proof has been submitted that the paper or paperboard was cleared prior to 1st January, 1988 at a lower rate than the present rate of duty	Full duty"
490.40				By the substitution for rebate item 490.40 of the following:	
"490.40	00.00	01.00	03	Machinery or plant (excluding tower crane) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Director may allow by specific permit	Full duty"
490.90				By the substitution for rebate item 490.90 of the following:	
"490.90	00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Director may allow by specific permit	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		02.00	09	Goods not specified elsewhere in Part 3, temporarily admitted for purposes approved by the Director	Full duty"

NOTE: The rebate provisions are restated.

MADE this 22nd day of May, 1989.

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