

Statutory Instrument No. 62 of 1989

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

AMENDMENT OF SCHEDULES (NO. 31) 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
55.08			By the substitution for heading No. 55.08 of the following:		
*55.08			SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE.		
	5508.10	4	Of synthetic staple	kg	20% or 2700u /kg less 80%
	5508.20	9	Of artificial staple fibres	kg	20% or 2700u /kg less 80%"

Part 4 of Schedule No. 1 to the Act

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
Notes			By the substitution for Note 1 of the following: "1. The rate of surcharge specified in this Part	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1, 3 or 4".

By the substitution for Note 7 (a) of the following:

"(a) which are entered in terms of rebate items 317.02 and 317.03 of Schedule No. 3 and rebate items 403.02, 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.24, 460.07/39.19, 470.00, 480.00 and 490.00 of Schedule No. 4,"

By the substitution for Note 7 (c) of the following:

"(c) imported in such quantities, at such times, for such purposes and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit after proof has been furnished that these are capital goods or components thereof which are not satisfactorily available locally and the application for a specific permit was in the possession of the Ministry of Commerce and Industry on or before 5th May, 1989 and are -

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			(i) imported by a manu- facturer operating at full capacity; (ii) for the establishment of a new industry; or (iii) required for techno- logy advance; and (iv) the goods are entered for home consumption on or before 30th June, 1989,"	
168.00			By the insertion after sucharge code 02.00 to tariff heading No. 42.00 of the following:	
		*03.00	Goods of heading No. 42.04	15%
175.00			By the substitution for tariff heading No. 73.00 of the following:	
	*73.00		Articles of iron or steel:	
		01.00	Goods of headings and sub- headings Nos. 73.01, 73.10, 73.11, 73.13, 73.16, 73.19, 73.21, 7322.1, 7322.90.10, 7322.90.90 and 73.23	20%
		02.00	Goods of headings and sub- headings Nos. 73.02, 73.03, 73.04, 73.05, 73.06, 73.07, 73.08, 73.09, 73.12, 73.14, 73.15, 73.17, 73.18, 73.20, 7322.90.20, 73.24, 73.25 and 73.26	15%
			By the substitution for tariff headings Nos. 75.00 and 76.00 of the following:	
	*75.00		Nickel and articles thereof:	
		01.00	Goods of headings Nos. 75.07 and 75.08	15%
	76.00		Aluminium and articles thereof:	
		01.00	Goods of headings Nos. 76.13, 76.14 and 76.15	20%

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		02.00	Goods of headings Nos. 76.07, 76.08, 76.09, 76.10, 76.11, 76.12 and 76.16 By the substitution for sur- charge code 03.00 to tariff heading No. 82.00 of the following:	15%*
		03.00	Goods of headings and sub- headings Nos. 8201.20, 8201.40, 8201.90, 82.02, 82.03, 82.04, 82.05, 82.06, 82.07, 82.08, 82.09, 8211.10, 8211.92, 8211.93, 8211.94, 82.12, 82.13 and 8214.90 By the substitution for sur- charge item 176.00 of the following:	15%
176.00				
*176.00			MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIP- MENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
	84.00		Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof:	
		01.00	Goods of headings and sub- headings Nos. 8418.10, 8418.2, 8418.30, 8418.40, 8418.61.10, 8418.69.10, 8418.91.10, 8418.99.20, 8419.11.10, 8419.19.10, 8419.90.10, 8421.12.20, 8421.91.20, 8422.11, 8423.10, 8450.11.10, 8450.11.20, 8450.12.10, 8450.12.20, 8450.19.10, 8450.19.20, 8450.90.10,	20%

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00	84.00	01.00	8451.21.10, 8451.21.20, 8451.30.10, 8451.30.20, 8451.90.10, 8451.90.20, 8452.10, 8452.40.10 and 8452.90.10	
		02.00	Goods of headings and sub- headings Nos. 84.01, 84.02, 84.03, 84.04, 84.05, 84.06, 84.07, 84.08, 84.09, 84.10, 84.11, 84.12, 84.13, 84.14, 84.15, 84.16, 84.17, 84.18.50, 8418.61.90, 8418.69.90, 8418.91.20, 8418.91.90, 8418.99.10, 8418.99.30, 8418.99.40, 8418.99.90, 8419.11.20, 8419.19.20, 8419.20, 8419.3, 8419.40, 4819.50, 8419.60, 8419.8, 8419.90.20, 8419.90.30, 8419.90.90, 84.20, 8421.11, 8421.12.10, 8421.19, 8421.2, 8421.3, 8421.91.10, 8421.91.30, 8421.91.40, 8421.91.90, 8421.99, 8422.19, 8422.20, 8422.30, 8422.40, 8422.90, 8423.20, 8423.30, 8423.81, 8423.82, 8423.89, 8423.90, 84.24, 84.25, 84.26, 84.27, 84.28, 84.29, 84.30, 84.31, 84.32, 84.33, 84.34, 84.35, 84.36, 84.37, 84.38, 84.39, 84.40, 84.41, 84.42, 84.43, 84.44, 84.45, 84.46, 84.47, 84.48, 84.49, 8450.11.90, 8450.12.90, 8450.19.90, 8450.20, 8450.90.90, 8451.10, 8451.21.30, 8451.21.40, 8451.21.90, 8451.29, 8451.30.90, 8451.40, 8451.50, 8451.80,	15%
176.00	84.00	02.00	8451.90.90, 8452.2, 8452.30, 8452.40.90, 8452.90.90, 84.53, 84.54, 84.55, 84.56, 84.57, 84.58, 84.59, 84.60, 84.61, 84.62, 84.63, 84.64, 84.65,	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
	85.00		84.66, 84.67, 84.68, 84.69, 84.70, 84.71, 84.72, 84.73, 84.74, 84.75, 84.76, 84.77, 84.78, 84.79, 84.80, 84.81, 84.82, 84.83, 84.84 and 84.85 Electrical machinery and equip- ment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles:	
		01.00	Goods of headings and sub- headings Nos. 8520.31.15, 8520.31.90, 85.21, 85.27 (excluding subheading No. 8527.90.10) and 85.28	60%
		02.00	Goods of headings and sub- headings Nos. 85.06, 8508.80.10, 8508.90.10, 85.09, 8510.10, 8510.20.90, 8510.90.20, 8510.90.90, 8513.10.90, 8513.90.90, 8516.10.90, 8516.31.10, 8516.40, 8516.50, 8516.60, 8516.7, 8516.80.10, 8516.90.20, 8516.90.30, 85.18, 85.19, 8520.10, 8520.20, 8520.31.05, 8520.39, 8520.90, 85.22, 85.23, 85.24, 8526.92.10, 85.29, 8539.10.90, 8539.21.30, 8539.21.40, 8539.21.50, 8539.21.90, 8539.22, 8539.29.10, 8539.29.15, 8539.27.20, 8539.29.25, 8539.29.50, 8539.29.55, 8539.29.60, 8539.29.70, 8539.29.90, 8539.3, 8539.40, 8539.90.20 and 8539.90.90	20%
176.00	85.00	02.00		
		03.00	Goods of headings and sub- headings Nos. 85.01, 85.02, 85.03, 85.04, 85.05, 85.07, 8508.10, 8508.20, 8508.80.90,	15%*

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			8508.90.90, 8510.20.10, 8510.90.10, 85.11, 85.12, 8513.10.10, 8513.90.10, 85.14, 85.15, 8516.10.10, 8516.2, 8516.31.90, 8516.32, 8516.33, 8516.80.20, 8516.80.90, 8516.90.10, 8516.90.90, 85.17, 85.25, 8526.10, 8526.91, 8526.92.90, 8527.90.10, 85.30, 85.31, 85.32, 85.33, 85.34, 85.35, 85.36, 85.37, 85.38, 8539.10.10, 8539.21.10, 8539.21.20, 8539.29.27, 8539.90.10, 85.40, 85.41, 85.42, 85.43, 85.44, 85.45, 85.46, 85.47 and 85.48	
177.00			By the substitution for sur- charge item 177.00 of the following:	
*177.00			VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
177.00	86.00		Railway or tramway locomotives, rolling stock and parts there- of, railway and tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds:	
		01.00	Goods of headings Nos. 86.01, 86.02, 86.03, 86.04, 86.05, 86.06, 86.07, 86.08 and 86.09	15%
	87.00		Vehicles (excluding railway or tramway rolling stock) and parts and accessories thereof:	
		01.00	Goods of headings and sub- headings Nos. 8703.10, 8703.21.15, 8703.21.40, 8703.21.90, 8703.22.15,	20%

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		02.00	8703.22.40, 8703.22.90, 8703.23.15, 8703.23.40, 8703.23.90, 8703.24.15, 8703.24.40, 8703.24.90, 8703.31.40, 8703.31.90, 8703.32.40, 8703.32.90, 8703.33.40, 8703.33.90, 8703.90.15, 8703.90.40, 8703.90.90, 87.11, 87.12, 8714.1, 8714.9, 87.15, 8716.10 and 8716.80.20 Goods of headings and sub- headings Nos. 87.01, 87.02, 8703.21.25, 8703.22.25, 8703.23.25, 8703.24.25, 8703.31.25, 8703.31.50, 8703.32.25, 8703.32.50, 8703.33.25, 8703.33.50, 8703.90.25, 8703.90.50, 87.04, 87.05, 87.06, 87.07, 87.08, 87.09, 87.10, 8716.20, 8716.3, 8716.40, 8716.80.10, 8716.80.90 and 8716.90	15%
	88.00		Aircraft, spacecraft, and parts thereof:	
		01.00	Goods of heading No. 88.01 (excluding subheading No. 8801.90.05)	60%
		02.00	Goods of headings and sub- headings Nos. 8801.90.05 and 88.04	20%
		03.00	Goods of headings Nos. 88.02, 88.03 and 88.05	15%
	89.00		Ships, boats and floating structures:	
		01.00	Goods of heading No. 89.03	20%
		02.00	Goods of headings Nos. 89.01, 89.02, 89.04, 89.05, 89.06, 89.07 and 89.08	15%
178.00			By the substitution for sur- charge codes 01.00 and 02.00 to tariff heading No. 90.00 of the following:	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
178.00				
		"01.00	Goods of headings and sub-headings Nos. 9001.30, 9001.40.90, 9001.50.90, 9001.90, 90.02, 90.03, 90.04, 9005.10, 9006.40, 9006.51.90, 9006.52.90, 9006.53, 9006.59.90, 9006.6, 9006.91.90, 9006.99, 9007.11, 9007.2, 9008.10, 9008.30, 9008.40.90, 9008.90.10, 9008.90.90, 9010.10, 9010.30, 9010.90.30, 9010.90.90, 9013.10, 9013.90, 9018.3 and 90.23	20%
		02.00	Goods of headings and sub-headings Nos. 9001.10, 9005.80, 9005.90, 9006.10, 9006.20, 9006.30, 9006.51.10, 9006.52.10, 9006.59.10, 9006.91.10, 9007.19, 9007.29, 9007.9, 9008.20, 9008.40.10, 9008.90.20, 90.09, 9010.20, 9010.90.10, 9010.90.20, 90.11, 90.12, 9013.20, 90.14, 90.15, 90.16, 90.17, 9018.1, 9018.20, 9018.4, 9018.50, 9018.90, 90.19, 90.20, 90.21, 90.22, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 90.30, 90.31, 90.32 and 90.33 By the substitution for surcharge codes 01.00 and 02.00 to tariff heading No. 91.00 of the following	15%"
		"01.00	Goods of subheadings Nos. 9111.10, 9111.20, 9113.10 and 9113.20	60%
		02.00	Goods of headings and sub-headings Nos. 91.01, 91.02, 91.03, 91.04, 91.05, 91.06, 91.07, 91.08, 91.09, 91.10, 9111.80, 9112.10, 9112.80 and 9113.90	20%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
179.00			By the substitution for tariff heading No. 93.00 of the following:	
	*93.00		Arms and ammunition, parts and accessories thereof:	
		01.00	Goods of headings Nos. 93.01, 93.02, 93.03, 93.04, 93.05, 93.06 and 93.07	20%
180.00			By the substitution for surcharge codes 01.00 and 02.00 to tariff heading No. 94.00 of the following:	
		*01.00	Goods of headings and subheadings Nos. 9401.40, 9401.50, 9401.6, 9401.7, 9401.80, 9403.20, 9403.40, 9403.50, 9403.60, 9403.70, 9403.80, 9403.90.20, 9403.90.30, 9403.90.40, 9403.90.50, 9403.90.60, 9404.10, 9404.2, 9404.30, 9404.90.90 and 94.05 (excluding subheadings Nos. 9405.10, 9405.40.10, 9405.40.40, 9405.91.10, 9405.99.30 and 9405.99.35)	20%
		02.00	Goods of headings and subheadings Nos. 9401.10, 9401.20, 9401.30, 9401.90, 94.02, 9403.10, 9403.30, 9403.90.10, 9403.90.90, 9404.90.10, 9405.10, 9405.40.10, 9405.40.40, 9405.91.10, 9405.99.30, 9405.99.35 and 94.06	15%
			By the substitution for surcharge codes 02.00 and 03.00 to tariff heading No. 96.00 of the following:	
		*02.00	Goods of headings and subheadings Nos. 96.02 (excluding subheading No. 9602.00.30), 96.03, 96.04, 96.05, 96.08, 96.09, 96.13,	20%

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			96.14, 96.15, 96.16.20 and 96.17	
		03.00	Goods of headings and sub- headings Nos. 9602.00.30, 96.06, 96.07, 96.10, 96.11, 96.12 and 96.18	15%

NOTE: The effect of this notice is that -

1. the goods cleared under rebate of duty in terms of Schedule No. 3 (excluding rebate items 317.02 and 317.03) are no longer automatically exempted from the payment of surcharge,
2. the provision for exemption from payment of surcharge on capital goods and components thereof is withdrawn and the rate of surcharge on these goods is amended to 15%.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.04				By the deletion of tariff heading No. 15.20.	
306.08				By the deletion of tariff heading No. 15.20.	
306.10				By the deletion of tariff heading No. 15.20.	
307.01				By the deletion of tariff heading No. 15.20.	

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the insertion after rebate item 407.06 of the following:	
*407.07	00.00	01.00	07	Goods of any description (excluding motor vehicles) the property of and imported into the territory of South West Africa by persons returning to that territory in pursuance of the implementation of United Nations Security Council Resolution 435 and which are entered for customs purposes before 1st November, 1989, subject to such conditions as the Director may generally or in each case impose	Full duty
407.08	87.00	01.02	27	Used motor vehicles the property of and imported into the territory of South West Africa by persons returning to that territory in pursuance of the implementation of United Nations Security Council Resolution 435 and which are entered for customs purposes before 1st November, 1989, subject to such conditions as the Director may generally or in each case impose	Full duty"

NOTE: Provision is made for a rebate of the full duty on goods of any description being the property of and imported into South West African by person returning thereto in pursuance of the implementation of Resolution 435.

MADE this 22nd day of May, 1989.

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