

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

AMENDMENT OF SCHEDULES (NO. 35) NOTICE, 1989
(Published on 1st September, 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
16.04			By the insertion after sub- heading No. 1604.13.10 of the following:		
	".15	6	Sardinella (<u>Sardinella spp.</u>) in airtight metal containers	kg	2,4u /kg net"
NOTE: Specific provision, at the existing rate of duty, is made for sardinella (<u>Sardinella spp.</u>) in airtight metal containers. This amendment is consequential to the amendment of Part 4 of Schedule No. 1 and has retrospective effect to 15th August, 1988.					
21.06			By the insertion after sub- heading No. 2106.90.55 of the following:		
	".60	5	Sweets, gums and the like, containing synthetic sweetening agents	kg	20%"
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 of which no dimension is less than 5 mm	no.	free
	.90	1	Other	no.	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
--------------	------------	----------	---------------------	--------------------------	--------------------

	9001.50		Spectacle lenses of other materials:		
	.10	8	Of a thickness of which no dimension is less than 5 mm	no.	free
	.90	6	Other	no.	free"
96.07			By the substitution for heading No. 96.07 of the following:		
*96.07			SLIDE FASTENERS AND PARTS THEREOF.		
	9607.1		Slide fasteners:		
	9607.11	1	Fitted with chain scoops of base metal	m	40%
	9607.19	2	Other	m	40%
	9607.20		Parts:		
	.10	7	Scoops or spirals, of mono-fil material, not mounted on tape, single		25%
	.20	4	Scoops or spirals, of mono-fil material, not mounted on tape, double		20%
	.30	1	Sliders (excluding parts)		25% or 1u each
	.40	9	Parts of sliders		25%
	.50	6	Slide fastener chains or stringers		40%
	.90	5	Other		25%"

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

ITEM	HEAD- ING	SUB- HEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
124.50			By the substitution for sub-heading No. 8520.90 of the following:		
		*8520.90	Other (excluding industrial tape duplicators and cinematographic sound recording apparatus)	35%	35%"

Part 4 of Schedule No. 1 to the Act

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00			By the substitution for sur- charge codes 01.00 and 02.00 to tariff heading No. 03.00 of the following:	
		01.00	Goods of headings and sub- headings Nos. 0301.10, 0302.11, 0302.12, 0302.40, 0302.70, 0303.21, 0303.22, 0303.50, 0303.80, 0305.41, 0305.42, 0305.61, 03.06 and 03.07	60%
		02.00	Goods of subheadings Nos. 0301.9, 0302.19, 0302.2, 0302.3, 0302.50, 0302.6 (excluding subheadings Nos. 0302.69.50 and 0302.69.70), 0303.29, 0303.3, 0303.4, 0303.60, 0303.7 (excluding sub- headings Nos. 0303.74, 0303.78 and 0303.79.40), 0304.10, 0304.20, 0304.90, 0305.10, 0305.20, 0305.30, 0305.49, 0305.5, 0305.62, 0305.63 and 0305.69	15%
161.00		02.00		
164.00			By the substitution for surcharge codes 01.00 and 02.00 to tariff heading No. 16.00 of the following:	
		01.00	Goods of headings No. 16.01, 16.02 (excluding subheadings Nos. 1602.31.30 and 1602.39.30), 16.03 (excluding subheading No. 1603.00.10), 16.04 (excluding subheadings Nos. 1604.13.05, 1604.13.15, 1604.13.20, 1604.14.10, 1604.15.20, 1604.19.20 and 1604.20.40) and 16.05	60%

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		02.00	Goods of subheadings Nos. 1603.00.10, 1604.13.05, 1604.13.15 and 1604.14.90	15%"

NOTE: The effect of this amendment is that -

- (1) the rate of surcharge on the goods classifiable in subheading No. 1602.31.30 is reduced from 60% to free with retrospective effect to 21st April, 1989;
- (2) the rate of surcharge on the goods classifiable in subheading No. 1604.13.15 is reduced from 60% to 15% with retrospective effect to 15th August, 1988; and
- (3) the goods classifiable in subheading No. 1604.14.90 are now subject to the payment of surcharge.

164.00			By the substitution for tariff heading No. 21.00 of the following:	
	"21.00		Miscellaneous edible pre- parations:	
		01.00	Goods of heading and sub- heading Nos. 21.05 and 2106.90.60	60%
		02.00	Goods of heading No. 21.04	20%
		03.00	Goods of headings Nos. 21.01, 21.02 (excluding subheading No. 2102.20.90), 21.03 and 21.06 (excluding subheadings Nos. 2106.90.50 and 2106.90.60)	10%"
			By the substitution for tariff heading No. 24.00 of the following:	
	"24.00		Tobacco and manufactured tobacco substitutes:	
		01.00	Goods of headings Nos. 24.02 and 24.03 (exclu- ding subheading No. 2403.91)	60%
		02.00	Goods of subheading No. 2403.91	10%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
166.00	"30.00	01.00	By the substitution for tariff heading No. 30.00 of the following: Pharmaceutical products: Goods of headings and subheadings Nos. 3002.20.10, 3002.90.80, 3003.20.10, 3003.20.20, 3003.40, 3003.90.10, 3003.90.35, 3003.90.60, 3003.90.65, 3003.90.70, 3003.90.90, 30.04, (excluding subheading No. 3004.90.10), 30.05, 3006.40.20 and 3006.60.90	10%"
166.00	30.00	01.00	By the substitution for tariff heading No. 37.00 of the following: Photographic or cinema- tographic goods: Goods of headings and sub- headings Nos. 3701.20, 3701.30, 3701.9, 3702.20, 3702.3, 3702.51, 3702.52.90, 3702.53, 3702.91, 3702.92.20, 3702.92.90, 3702.95.90, 3703.20, 3703.90, 37.04, 37.05, 37.06 and 37.07	10%"
173.00	"02.00		By the substitution for surcharge code 02.00 to tariff heading No. 70.00 of the following: Goods of subheadings Nos. 7009.92, 7013.10, 7013.29, 7013.32, 7013.39, 7013.99 and 7014.00.90	20%"
176.00			By the substitution for surcharge code 01.00 to tariff heading No. 85.00 of the following:	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
178.00		"01.00	Goods of headings and subheadings Nos. 8520.31.10, 8520.31.90, 85.21, 85.27 (excluding subheading No. 8527.90.10) and 85.28 By the substitution for surcharge code 01.00 to tariff heading No. 90.00 of the following:	60%"
		"01.00	Goods of headings and subheadings 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, 9013.80, 9013.90, 9018.3 and 90.23 By the deletion of sucharge code 03.00 to tariff heading No. 90.00.	20%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.06				By the substitution for tariff heading No. 76.08 of the following:	
	"7608.20				
		01.06	66	Seamless tubes and pipes of aluminium, round, with an outside diameter not	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				exceeding 8.05 mm, containing, by mass, 0,9 per cent or more but not exceeding 1,5 per cent manganese, for the manufacture of engine radiators and radiators for hot air distributing units	
		02.06	60	Seamless tubes and pipes of aluminium, with a rectangular profile of a width not exceeding 32 mm and a wall thickness not exceeding 0,4 mm, containing, by mass, 0,9 per cent or more but not exceeding 1,5 per cent manganese, for the manufacture of engine radiators and radiators for hot air distributing units	Full duty"

NOTE: Provision is made for a rebate of the full duty on certain seamless tubes and pipes of aluminium, for the manufacture of engine radiators and radiators for hot air distributing units.

MADE this 7th day of August, 1989

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