Statutory Instrument No. 73 of 1989

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

AMENDMENT OF SCHEDULES (NO. 37) 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

HEADING	SUBHEADING	C.D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
76.07			By the substitution for subheading No. 7607.20.10 of the following:		
	".10	0	Laminated to paper or plastics and reinforced with glass or sisal fibre, unprinted	kg	20%"

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

ITEM	HEADING	SUBHEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
124.65			By the substitution for subheading No. 8524.90 of the following:		
		"8524.90	Other (excluding matrices for the manufacture of records, recordings for teaching languages, religious recordings being mainly a reproduction of speech, recordings, not being computer or video games, identifiable for use with computers or	35%	35%"

ITEM	HEAD-ING	SUB-HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
			similar machines for the processing of data and recordings commonly known as books-on-tape)		

NOTE: It is made clare that matrices for the manufacture of gramophone records are not excisable goods. This amendment has retrospective effect to 1st January, 1988.

Part 4 of Schedule No. 1 to the Act

NOTES:

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

"(g) cleared in accordance with a permit issued by the Permanent Secretary, Ministry of Commerce and Industry, imported as part of a countertrade transaction, after proof has been submitted that the importation of the goods is an essential condition of the export transaction and that the amount of exchange used in respect of the imported goods is equal to or less than the exchange earned in respect of the export transaction."

By the substitution for Notes 7(ij) and (k) of the following:

"(ij) imported by a body nominated by a recognised substantial religious group, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit.

(k) imported in such quantities as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, applied for after 5th May, 1989 after proof has been furnished that -

(i) they are capital goods or components thereof of heading or subheading No. 8208.40.10, 8409.91.15, 8409.99.15, 8421.11, 8423.81.10, 8424.90.10, 8424.90.15, 8424.90.20, 8424.90.30, 8433.20, 8433.30, 8433.40, 8433.51, 8433.59.10, 8434.10, 8434.20,

ITEM	HEAD-ING	SUB-HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
			8434.90, 8436.21.10, 8436.80 8483.10.15, 8483.40.25, 8483.50.30, 8483.90.35, 8708.31.30, 8708.39.50, 8708.40.10, 8708.50.30, 8708.70.10, 8716.20, 9018.1, 9018.20, 9018.4, 9018.50, 9018.90, 90.19, 90.20, 9021.1, 9021.30, 9021.40, 9021.50, 9021.90, 9022.11, 9022.21, 9022.30, 9402.10.10, 9402.10.30, 9402.90.10, 9402.90.40, 9405.40.40 or 9405.99.35;		
		(ii)	they are not available locally; and		
		(iii)	they are entered for home consumption on or before 30th June, 1989, or		
	(l)		which are unsolicited gifts, donations or bequests (excluding advertising material), in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit.".		

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
307.01				By the substitution for tariff heading No. 3903.90 of the following:	
	"3903.90	01.06	60	Styrene-butadiene copolymers, for the manufacture, after mixing with polystyrene, of transparent plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Full duty
		02.06	64	Methyl methacrylate-butadienestyrene, for the manufacture of vinyl chloride	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				compounds in primary forms, by the addition of. *inter alia*, lubricants and stabilisers and provided it undergoes, at least, the process of mixing and heating	
				By the deletion of tariff heading No. 39.06.	

NOTE: The effect of this amendment is that the provision for a rebate of duty on methyl methacrylate-butadienestyrene for the manufacture of vinyl chloride compounds is transferred from tariff heading No. 39.06 to tariff heading No. 3903.90, with retrospective effect to 1st January, 1988.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
315.07				By the insertion after tariff heading No. 73.23 of the following:	
	"7323.9	01.05	55	Eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steelware	Full duty"

NOTE: Provision is made for a rebate of the full duty on eyelets, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of pressed steelware. This amendment has retrospective effect to 1st January, 1988.

MADE this 2nd day of August, 1989

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