Statutory Instrument No. 91 of 1989

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

AMENDMENT OF SCHEDULES (NO. 46) NOTICE, 1989

(Published on 20th October, 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

Part 4 of Schedule No. 1 to the Act

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

"(a) which are entered in terms of rebate items 316.17, 317.02 and 317.03 of Schedule No. 3 and rebate items 401.00, 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, 412.25, 460.07/39.19, 470.00, 480.00 and 490.00 of Schedule No. 4."

NOTE: The effect of this amendment is that the goods cleared under rebate of duty in terms of rebate item 316.17 are exempted from the payment of surcharge with retrospective effect to 1st July, 1989.

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

"(k) imported 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 after proof has been furnished that these are capital goods and at least 20 per cent of the goods manufactured by such capital goods, will be exported,

(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, or

ITEM	HEAD-ING	SUB-HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		(m)	of heading No. 88.02: Provided that disposal of such goods within a period of 5 years from the date of entry for home consumption thereof, shall render such goods liable to payment of surcharge."		

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
162.00			By the substitution for tariff heading No. 07.00 of the following:	
	"07.00		Edible vegetables and certain roots and tubers:	
		01.00	Goods of headings and sub-headings Nos. 0701.90, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.10, 07.11, 07.12, 0713.10.30, 0713.10.90, 0713.20.20, 0713.32, 0713.40.20, 0713.50, 0713.90 and 07.14 (exclu-ding subheading No. 0714.10)	15%"
173.00			By the substitution for surcharge code 02.00 to tariff heading No. 70.00 of the following:	
		"02.00	Goods of subheadings Nos. 7009.92, 7013.10, 7013.29, 7013.32, 7013.39, 7013.99 and 7018.20	20%"

NOTE: The effect of this amendment is that -

1. goods classifiable under subheading No. 7014.00.90 are exempted from payment of surcharge with retrospective effect to 11th August, 1989; and

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
	2.	goods classifiable under subheading No. 7018.20 are now liable to surcharge at a rate of 20%.		
176.00			By the substitution for surcharge code 02.00 to tariff heading No. 84.00 of the following:	
		"02.00	Goods of headings and subheadings Nos. 84.01, 84.02, 84.03, 84.04, 84.05, 84.06, 84.07, 84.08, 84.09 (excluding subheadings Nos. 8409.91.15 and 8409.99.15), 84.10, 84.11, 84.12, 84.13, 84.14, 84.15, 84.16, 84.17, 8418.50, 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, 8419.50, 8419.60, 8419.8, 8419.90.20, 8419.90.30, 8419.90.90, 84.20, 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 (excluding subheading No. 8423.81.10), 8423.82, 8423.89, 8423.90, 84.24 (excluding subheadings Nos. 8424.90.10, 8424.90.15, 8424.90.20 and 8424.90.30), 84.25, 84.26, 84.27, 84.28, 84.29, 84.30, 84.31, 84.32, 84.33 (excluding subheadings Nos. 8433.20, 8433.30, 8433.40, 8433.51 and	15%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00		02.00	8433.59.10), 84.34 (excluding subheadings Nos. 8434.10, 8434.20 and 8434.90), 84.35, 84.36 (excluding subheadings Nos. 8436.21.10 and 8436.80), 84.37, 84.38, 84.39, 84.40, 84.41, 84.42 (excluding subheading No. 8442.30), 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, 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, 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 (excluding subheadings Nos. 8483.10.15, 8483.40.25, 8483.50.30 and 8483.90.35), 84.84 and 84.85	
177.00			By the substitution for surcharge code 03.00 to tariff heading No. 88.00 of the following:	
		"03.00	Goods of headings and subheading Nos. 88.02, 8803.90.90 and 88.05	15%"

NOTE: A new note is inserted and the goods of heading and subheadings Nos. 8442.30, 84.43, 8803.10, 8803.20 and 8803.30 are exempted from payment of surcharge with retrospective effect to 10th August, 1989.

MADE this 20th day of September, 1989.

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