

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

AMENDMENT OF SCHEDULES (NO. 54) NOTICE, 1989
(Published on 15th December, 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
82.07			By the substitution for sub-heading No. 8207.11.20 of the following:		
	".20	0	Bits and parts thereof, of a kind used for raise boring	kg	free"

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

ITEM	HEAD- ING	SUB- HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
124.75			By the substitution for item 124.75 of the following:	
"124.75	85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:	

ITEM	HEAD- ING	SUB- HEADING	DESCRIPTION	RATE OF DUTY	
				EXCISE	CUSTOMS
.10		8528.10) 8528.20)	Video recording or reprodu- cing apparatus incorporating a video tuner; video moni- tors; video projectors	35%	35%
.20		8528.10 .90	Other, colour, of a screen size not exceeding 51 cm	35% less 16000u each	-
.30		8528.10 .90	Other, colour, of a screen size exceeding 51 cm	35% less 22800u each	-
.40		8528.20 .90	Other, black and white or other monochrome, of a screen size not exceeding 31 cm	35% less 4500u each	-
.50		8528.20 .90	Other, black and white or other monochrome, of a screen size exceeding 31 cm	35% less 7800u each	-

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
312.01				By the insertion after tariff heading No. 58.09 of the following:	
	*58.10	01.04	40	Embroidery, in the piece, for use as upper material	Full duty"

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE

NOTES:				By the insertion after Note 3 of the following:	
				"4. For the purposes of this Schedule, the expression "effective rate of duty" means the duty calculated according to a unit of quantity expressed as a percentage of the value for duty purposes."	
412.25				By the substitution for rebate item 412.25 of the following:	
"412.25	00.00	01.00	01	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certifi- cate in such form as approved by the Permanent Secretary, Ministry of Commerce and Industry, and issued on behalf of the People's Republic of Mozambique	Full duty in Part 1 of Schedule No. 1 less 3%
		02.00	04	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3%, pro- duced or manufactured in the People's Republic of	Full duty in Part 1 of Schedule No. 1"

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Mozambique, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary, Ministry of Commerce and Industry, and issued on behalf of the People's Republic of Mozambique

- NOTE: 1. The extent of the rebate under which goods can be imported from the People's Republic of Mozambique, is amended, with retrospective effect to 7th July, 1989.
2. A new Note defining the expression "effective rate of duty", is inserted.

MADE this 17th day of November, 1989.

F.G. MOGAE,
*Minster of Finance and
Development Planning.*