

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

AMENDMENT OF SCHEDULES (NO. 15) NOTICE, 1990
(Published on 18th May, 1990)

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 2 Section B of Schedule No. 1 to the Act

ITEM	HEADING	SUB- HEAD- ING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
122.10 to 122.45			By the deletion of items 122.10 to 122.45	

NOTE: The effect of this amendment is that the *ad valorem* customs and excise duty on jewellery is abolished.

Part 4 of Schedule No. 1 to the Act

ITEM	TARIFF HEAD- ING	SUR- CHARGE CODE	DESCRIPTION	RATE OF DUTY SURCHARGE
161.00 to 181.00			By the substitution for the expression -	
			(a) "60%", wherever it occurs, of the expression "40%";	
161.00 to 181.00			(b) "20%", wherever it occurs, of the expression "15%";	
			(c) "15%", wherever it occurs, of the expression "10%";	
			(d) "10%", wherever it occurs, of the expression "7,5%"	

NOTE: The rates of surcharge are reduced to the extent indicated.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.04				By the substitution for items 609.04.40 and 609.04.45 of the following:		
.40	104.20	01.00	59	Spirits obtained by the distillation of any sugar cane product and entered for use in the manufacture of gin	13,9u/l of abso- lute alcohol	
.45	104.20	01.01	58	Spirits obtained by the distillation of any grain product and entered for use in the manufacture of gin	13,9u/l of abso- lute alcohol"	

NOTE: The extent of the rebate of excise duty on case and grain spirits for the manufacture of gin is restated.

MADE this 19th day of March, 1990.

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