Statutory Instrument No. 53 of 1990

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

AMENDMENT OF SCHEDULES (NO. 27) NOTICE, 1990
(Published on 29th June, 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 proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
54.03			By the substitution for sub-heading No. 5403.20.20 of the following:		
	".20	3	Of cellulosic fibres exceeding 15 dtex but not exceeding 700 dtex	kg	15% or 100u/ kg less 85%"
54.07			By the substitution for sub-heading No. 5407.51.30 of the following:		
	".30	5	Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	m²	20% or 2 675u/ kg less 80%"
			By the substitution for sub-heading No. 5407.52.30 of the following:		
	".30	1	Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	m²	20% or 2 675u/ kg less 80%"
54.08			By the substitution for sub-headings Nos. 5408.23.40, 5408.23.45, 5408.23.50, 5408.23.55, 5408.23.60, 5408.23.65, 5408.23.70 and 5408.23.90 of the following:		
	".40	5	Other, of a mass not exceeding 50 g/m²	m²	20% or 4 000u/ kg less 80%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
.45	6		Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	m²	20% or 3 080u/ kg less 80%
	.50	2	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	m²	20% or 2 450u/ kg less 80%
	..55	3	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	m²	20% or 2 100u/ kg less 80%
	.60	6	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	m²	20% or 1 730u/ kg less 80%
	.65	0	Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	m²	20% or 1 350u/ kg less 80%
	.70	7	Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	m²	20% or 1 200u/ kg less 80%
	.90	1	Other	m²	20% or 1 145u/ kg less 80%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
315.07				By the substitution for rebate code 01.00 to tariff heading No. 76.06 of the following:	
		"01.04	45	Aluminium sheets with a polished mirror finish and a thickness exceeding 0,2 mm but not exceeding 1,2 mm, containing by mass, 99,7 per cent or more of aluminium, for the manufacture of painted or anodised instrument panels, control panels, trimware and name-plates	Full duty"
320.11				By the insertion after rebate item 320.10 of the following:	
"320.11				Industry: Lamps and lighting fittings, illuminated signs, illuminated name-plates and the like	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	76.06	01.04	42	Aluminium sheets with a polished mirror finish and a thickness exceeding 0,2 mm but not exceeding 1,2 mm, containing by mass, 99,7 per cent or more of aluminium, for the manufacture of reflectors for lighting systems	Full duty"

NOTES:

1. The scope of rebate item 315.07/76.06/01.04 is amended.
2. Provision is made for a rebate of the full duty on aluminium sheets with a polished mirror finish and a thickness exceeding 0,2 mm but not exceeding 1,2 mm, containing by mass, 99,7 per cent or more of aluminium, for the manufacture of reflectors for lighting systems.

MADE this 10th day of April, 1990

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