

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

**AMENDMENT OF SCHEDULES (NO. 29) NOTICE, 1990**  
(Published on 29th June, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 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 | SUB-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION                                                                       | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY |
|---------|-----------------|----------|-------------------------------------------------------------------------------------------|--------------------------|--------------------|
| 28.42   |                 |          | By the substitution in sub-heading No. 2842.90 for check digit "8" of check digit "0".    |                          |                    |
| 29.16   |                 |          | By the substitution in sub-heading No. 2916.33.20 for check digit "3" of check digit "5". |                          |                    |
| 30.03   |                 |          | By the substitution in sub-heading No. 3003.90.10 for check digit "8" of check digit "4". |                          |                    |
|         |                 |          | By the substitution in sub-heading No. 3003.90.45 for check digit "6" of check digit "7". |                          |                    |
|         |                 |          | By the substitution in sub-heading No. 3003.90.60 for check digit "4" of check digit "0". |                          |                    |
|         |                 |          | By the substitution in sub-heading No. 3003.90.65 for check digit "5" of check digit "1". |                          |                    |
|         |                 |          | By the substitution in sub-heading No. 3003.90.70 for check digit "6" of check digit "8". |                          |                    |
| 30.04   |                 |          | By the substitution in sub-heading No. 3004.40.90 for check digit "1" of check digit "3". |                          |                    |

| HEADING | SUB-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION                                                                                                                         | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY |
|---------|-----------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------|
|         |                 |          | By the substitution in sub-<br>heading No. 3004.50.40 for<br>check digit "0" of check<br>digit "1".                                         |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3004.90.10 for<br>check digit "1" of check<br>digit "8".                                         |                          |                    |
| 39.05   |                 |          | By the substitution in sub-<br>heading No. 3905.11 for<br>check digit "9" of check<br>digit "0".                                            |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 4016.90.10 for<br>check digit "7" of check<br>digit "3".                                         |                          |                    |
|         |                 |          | By the substitution for sub-<br>heading No. 4016.99.20 of<br>the following:                                                                 |                          |                    |
|         | .15             | 4        | Parts of air brakes, vacuum<br>brakes, hydraulic-air brakes<br>of hydraulic-vacuum brakes,<br>suitable for use with<br>heavy motor vehicles | kg                       | 3%                 |
|         | .20             | 0        | Other parts for use with<br>motor vehicles                                                                                                  | kg                       | 20%"               |
|         |                 |          | By the substitution in sub-<br>heading No. 4016.99.60 for<br>check digit "8" of check<br>digit "4".                                         |                          |                    |

- NOTES:
1. Specific provision, with retrospective effect to 1st January, 1988, is made for parts of rubber of air brakes, vacuum brakes, hydraulic-air brakes and hydraulic-vacuum brakes, suitable for use with heavy motor vehicles.
  2. Certain check digits are rectified.

|       |  |  |                                                                                                     |
|-------|--|--|-----------------------------------------------------------------------------------------------------|
| 29.03 |  |  | By the substitution in sub-<br>heading No. 2903.51 for<br>check digit "8" of check<br>digit "3".    |
| 32.04 |  |  | By the substitution in sub-<br>heading No. 3204.17.20 for<br>check digit "9" of check<br>digit "7". |
| 39.15 |  |  | By the substitution in sub-<br>heading No. 3915.90.30 for<br>check digit "8" of check<br>digit "5". |

| HEADING       | SUB-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION                                                                                 | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY |
|---------------|-----------------|----------|-----------------------------------------------------------------------------------------------------|--------------------------|--------------------|
|               |                 |          | By the substitution in sub-<br>heading No. 3915.90.40 for<br>check digit "9" of check<br>digit "2". |                          |                    |
| 39.18         |                 |          | By the substitution in sub-<br>heading No. 3918.10.55 for<br>check digit "4" of check<br>digit "5". |                          |                    |
|               |                 |          | By the substitution in sub-<br>heading No. 3918.10.60 for<br>check digit "5" of check<br>digit "1". |                          |                    |
|               |                 |          | By the substitution in sub-<br>heading No. 3918.10.65 for<br>check digit "1" of check<br>digit "2". |                          |                    |
| 39.21         |                 |          | By the substitution in sub-<br>heading No. 3921.90.48 for<br>check digit "2" of check<br>digit "6". |                          |                    |
|               |                 |          | By the substitution in sub-<br>heading No. 3921.90.50 for<br>check digit "6" of check<br>digit "8". |                          |                    |
| 39.26         |                 |          | By the substitution in sub-<br>heading No. 3926.90.33 for<br>check digit "7" of check<br>digit "6". |                          |                    |
|               |                 |          | By the substitution in sub-<br>heading No. 3926.90.40 for<br>check digit "4" of check<br>digit "9". |                          |                    |
| 40.09         |                 |          | By the substitution in sub-<br>heading No. 4009.30.20 for<br>check digit "8" of check<br>digit "4". |                          |                    |
|               |                 |          | By the substitution in sub-<br>heading No. 4009.40.50 for<br>check digit "2" of check<br>digit "0". |                          |                    |
| Chapter<br>96 |                 |          | By the insertion after<br>Note 4 of the following:                                                  |                          |                    |

| HEADING | SUB-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY |
|---------|-----------------|----------|---------------------|--------------------------|--------------------|
|---------|-----------------|----------|---------------------|--------------------------|--------------------|

"ADDITIONAL NOTES:

1. For the purposes of  
heading No. 96.06:

(a) The expression "size" shall  
be taken to be equal to the  
maximum cross measurement  
in millimetres of any  
button, expressed to the  
nearest half-millimetre;  
and

(b) If buttons are put up on  
cards which are designed  
or marked to be cut up  
into smaller cards, each  
such smaller card shall,  
for the purposes of  
calculating the duty, be  
deemed to be a separate  
card."

- NOTES:
1. The expression "size", in so far as it relates to buttons, is defined and the method of calculating the duty on buttons put up on cards is set out.
  2. Certain check digits are rectified.

39.16 By the substitution in sub-  
heading No. 3916.90.50 for  
check digit "2" of check  
digit "3".

By the substitution in sub-  
heading No. 3916.90.60 for  
check digit "4" of check  
digit "0".

By the substitution in sub-  
heading No. 3916.90.70 for  
check digit "0" of check  
digit "8".

39.17 By the substitution in sub-  
heading No. 3917.39.25 for  
check digit "9" of check  
digit "6".

By the substitution in sub-  
heading No. 3917.39.30 for  
check digit "5" of check  
digit "2".

39.18 By the substitution in sub-  
heading No. 3918.10.30 for  
check digit "3" of check  
digit "4".

| HEADING | SUB-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION                                                                                 | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY |
|---------|-----------------|----------|-----------------------------------------------------------------------------------------------------|--------------------------|--------------------|
|         |                 |          | By the substitution in sub-<br>heading No. 3918.10.35 for<br>check digit "4" of check<br>digit "0". |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3918.10.70 for<br>check digit "2" of check<br>digit "9". |                          |                    |
| 39.19   |                 |          | By the substitution in sub-<br>heading No. 3919.10.23 for<br>check digit "4" of check<br>digit "0". |                          |                    |
| 39.21   |                 |          | By the substitution in sub-<br>heading No. 3921.90.58 for<br>check digit "7" of check<br>digit "3". |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3921.90.60 for<br>check digit "3" of check<br>digit "5". |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3921.90.64 for<br>check digit "6" of check<br>digit "8". |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3921.90.66 for<br>check digit "8" of check<br>digit "4". |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3921.90.68 for<br>check digit "4" of check<br>digit "0". |                          |                    |
|         |                 |          | By the substitution in sub-<br>heading No. 3921.90.72 for<br>check digit "0" of check<br>digit "9". |                          |                    |
| 42.04   |                 |          | By the substitution in sub-<br>heading No. 4204.00.30 for<br>check digit "5" of check<br>digit "3". |                          |                    |
| -87.04  |                 |          | By the insertion before sub-<br>heading No. 8704.90.30 of the<br>following:                         |                          |                    |
|         | .05             | 5        | Golf carts, pedestrian type                                                                         | no.                      | 20%                |

NOTES: 1. Specific provision, with retrospective effect to 1st January, 1988, is made for certain pedestrian type golf carts.

2. Certain check digits are rectified.

NOTE: The effect of this amendment is that the provision in subheading No. 8705.90.20 became effective from 4th August, 1988.

#### Part 4 of Schedule No. 1 to the Act

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

"(i) which are entered in terms of rebate items 311.02/63.09, 311.02/63.10, 316.01/8483.40, 316.01/85.01/03.00, 316.01/8504.40, 316.01/85.37, 316.01/85.44, 316.09/8516.50, 316.17, 317.02, 317.03 and 317.05/87.01 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 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, 470.00, 480.00 and 490.00 of Schedule No. 4;"

NOTE: This amendment is consequential to the amendment of Schedule No. 3. This amendment has retrospective effect to 10th May, 1989.

#### Schedule No. 3 to the Act

| REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                          | EXTENT OF<br>REBATE |
|----------------|-------------------|----------------|----------|------------------------------------------------------------------------------------------------------|---------------------|
| 316.01         |                   |                |          | By the insertion after tariff heading No. 84.83 of the following:                                    |                     |
|                | "8483.40          | 01.06          | 64       | Precision ball screws, for the manufacture of numerically controlled lathes                          | Full duty"          |
|                |                   |                |          | By the insertion after rebate code 02.00 to tariff heading No. 85.01 of the following:               |                     |
|                |                   | "03.00         | 49       | Commutator motors, for the manufacture of numerically controlled lathes                              | Full duty"          |
|                |                   |                |          | By the insertion after tariff heading No. 85.01 of the following:                                    |                     |
|                | "8504.40          | 01.06          | 68       | Static converters, for the manufacture of numerically controlled lathes                              | Full duty           |
|                | 85.37             | 01.00          | 41       | Numerical control systems, for the manufacture of numerically controlled lathes                      | Full duty           |
|                | 85.44             | 01.00          | 47       | Cables, insulated with vinyl chloride polymers, for the manufacture of numerically controlled lathes | Full duty"          |

NOTE: Provision is made for a rebate of the full duty on certain parts, for the manufacture of numerically controlled lathes. This amendment has retrospective effect to 10th May, 1989.

Schedule No. 5 to the Act

| REFUND<br>ITEM | TARIFF<br>HEADING | CODE  | C.<br>D. | DESCRIPTION                                                                                                                                                                                                                        | EXTENT OF<br>REFUND |
|----------------|-------------------|-------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 534.00         |                   |       |          | By the substitution for tariff heading No. 00.00 of the following:                                                                                                                                                                 |                     |
|                | 00.00             | 01.00 | 06       | Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse | Full duty"          |

NOTE: The effect of the amendment is that the extent of refund is restated with retrospective effect to 1st July, 1989.

Schedule No. 6 to the Act

| REBATE<br>ITEM          | TARIFF<br>ITEMS | CODE  | C.<br>D. | DESCRIPTION                                                                                                                                                                                                                                     | EXTENT OF<br>REBATE | EXTENT OF<br>REFUND |
|-------------------------|-----------------|-------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| 613.01<br>and<br>613.02 |                 |       |          | By the substitution for rebate items 613.01 and 613.02 of the following:                                                                                                                                                                        |                     |                     |
| --"613.01               | 000.00          | 01.00 | 06       | Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse |                     | Full duty           |
| 613.02                  | 000.00          | 01.00 | 03       | Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse                                                 |                     | Full duty"          |

NOTE: The effect of this amendment is that the extent of rebate/refund is restated with retrospective effect to 1st July, 1989.

MADE this 17th day of May, 1990

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