*Statutory Instrument No. 115 of 1990*

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

# AMENDMENT OF SCHEDULES (NO. 60) NOTICE, 1990

*(Published on 30th November, 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-HEADING | C. D. | ARTICLE DESCRIPTION | STATIS-TICAL UNIT | RATE OF DUTY |
|---|---|---|---|---|---|
| 23.04, 23.05 and 23.06 | | | By the substitution for headings Nos. 23.04, 23.05 and 23.06 of the following: | | |
| **"23.04** | **2304.00** | **7** | **OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL.** | **kg** | **30u/kg** |
| **23.05** | **2305.00** | **0** | **OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUNDNUT-OIL.** | **kg** | **20u/kg** |
| **23.06** | | | **OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS (EXCLUDING THOSE OF HEADING NO. 23.04 OR 23.05).** | | |
| | 2306.10 | 9 | Of cotton seeds | kg | 30u/kg |
| | 2306.20 | 3 | Of linseed | kg | 20u/kg |
| | 2306.30 | 8 | Of sunflower seeds | kg | 20u/kg |
| | 2306.40 | 2 | Of rape or colza seeds | kg | 20u/kg |

| HEADING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATIS-TICAL UNIT | RATE OF DUTY |
|---|---|---|---|---|---|
| | 2306.50 | 7 | Of coconut or copra | kg | 20u/kg |
| | 2306.60 | 1 | Of palm nuts or kernels | kg | 20u/kg |
| | 2306.90 | | Other: | | |
| | .10 | 2 | Of maize | kg | 20u/kg |
| | .90 | 0 | Other | kg | 20u/kg" |

NOTES:

1. The effect of the amendment is that the rates of duty on oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, are amended.
2. Oil-cake and other solid residues, whether or not ground or in the form of pellets, of headings Nos. 23.04, 23.05 and 23.06, which comply with the conditions of rebate item 460.22, may be entered under rebate of duty under that rebate item and for this purpose the amendment of the rates of duty is as a result of an application for tariff protection not previously published in the Government Gazettee for general information.

| HEADING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATIS-TICAL UNIT | RATE OF DUTY |
|---|---|---|---|---|---|
| 85.11 | | | By the substitution for sub-headings Nos. 8511.80.10 and 8511.80.20 of the following: | | |
| | ".15 | 6 | Cut-outs, combined in a single housing with a voltage regulator, for a voltage not exceeding 32 V (excluding electro-mechanical types) | no. | 20% |
| | .25 | 3 | Other, identifiable for use solely or principally together with motor vehicle engines (excluding electro-mechanical cut-outs, combined in a single housing with a voltage regulator) | no. | 20%" |
| 90.32 | | | By the substitution for sub-heading No. 9032.89 of the following: | | |
| | "9032.89 | | Other: | | |
| | .10 | 0 | Voltage regulators, for a voltage not exceeding 32 V | | 20% |
| | .90 | 9 | Other | | free" |

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

NOTE: The effect of this amendment is that -

(a) specific provision, at a rate of duty of 20%, is made for cut-outs, combined in a single housing with a voltage regulator, for a voltage not exceeding 32 V (excluding electro-mechanical types), of a kind used for spark-ignition or compression-ignition internal combustion engines;

(b) the rate of duty on electro-mechanical cut-outs, combined in a single housing with a voltage regulator, identifiable for use solely or principally together with motor vehicle engines is reduced from 20% to free; and

(c) specific provision is made for voltage regulators and the rate of duty thereon is increased from free to 20%.

MADE this 30th day of October, 1990.

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