Statutory Instrument No. 46 of 1992

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

AMENDMENT OF SCHEDULES (NO. 22) NOTICE, 1992
(Published on 5th June, 1992)

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

Part 1 of Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
General Notes			By the substitution in General Note A5(b) for the expression "does not apply" of the expression "is not binding"		
Chapter 3			By the substitution for the expression "NOTE:" to Chapter 3 of the expression "NOTES:"		
			By the insertion after Note 1 to Chapter 3 of the following:		
			"2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder."		
03.05			By the substitution in the heading to heading No. 03.05 for the expression "; FISH MEAL" of the expression "; FLOURS, MEALS AND PELLETS OF FISH,".		
			By the substitution for sub-heading No. 0305.10 of the following:		
	"0305.10	9	Flours, meals and pellets of fish, fit for human consumption	kg	6u/kg"

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
03.06			By the substitution for the heading to heading No. 03.06 of the following:		
			"CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; CRUSTACEANS, IN SHELL, COOKED BY STEAMING OR BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE, FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR HUMAN CONSUMPTION.".		
			By the substitution for subheading No. 0306.19 of the following:		
	"0306.19		Other, including flours, meals and pellets of crustaceans, fit for human conusmption:		
	.10	7	Flours, meals and pellets, of cooked crustaceans	kg	5,5u/kg
	.90	5	Other	kg	5u/kg"
			By the substitution for sub= heading No. 0306.29 of the following:		
	"0306.29		Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
	.10	7	Flours, meals and pellets, of cooked crustaceans (excluding lobster)	kg	5,5u/kg
	.20	8	Flours, meals and pellets, of cooked lobster	kg	30%
	.90	6	Other	kg	5u/kg"
03.07			By the substitution for the heading to heading No. 03.07 of the following:		
			"MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; AQUATIC INVERTEBRATES (EXCLUDING CRUSTACEANS AND MOLLUSCS), LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			IN BRINE; FLOURS, MEALS AND PELLETS OF AQUATIC INVERTEBRATES (EXCLUDING CRUSTACEANS), FIT FOR HUMAN CONSUMPTION.".		
			By the substitution for subheading No. 0307.9 of the following:		
	"0307.9		Other, including flours, meals and pellets of aquatic invertebrates (excluding crustaceans), fit for human consumption:		
	0307.91	9	Live, fresh or chilled	kg	6u/kg
	0307.99		Other:		
	.10	7	Flours, meals and pellets, of cooked molluscs	kg	5,5u/kg
	.20	4	Flours, meals and pellets, of other cooked aquactic invertebrates	kg	2,25u/kg
	.90	5	Other	kg	6u/kg"
Chapter 4			By the insertion after Note 2 to Chapter 4 of the following:		
			"3. This Chapter does not cover the following:		
			(a) Products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or		
			(b) Albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			SUBHEADING NOTE:		
			1. For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey contituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents."		
04.04			By the substitution for sub-heading No. 0404.10 of the following:		
	"0404.10		Whey and modified whey whether or not concentrated or containing added sugar or other sweetening matter:		
	.10	4	Modified whey	kg	free
	.90	2	Other	kg	free"
04.06			By the substitution for the headidng to subheading No. 0406.10 of the following:		
			"Fresh (unripened or uncured) cheese, including whey cheese, and curd:".		
Chapter 7			By the substitution for Note 3(c) to Chapter 7 of the following:		
			"(c) flour, meal, flakes, granules and pellets of potatoes (heading No. *11.05*);".		
Chapter 8			By the insertion after Note 2 to Chapter 8 of the following:		
			"3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),		
			(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),		
			provided that they retain the character of dried fruit or dried nuts.".		
09.02			By the substitution for heading No. 09.20 of the following:		
09.02			TEA, WHETHER OR NOT FLAVOURED.		
	0902.10		Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:		
	.10	6	Flavoured tea	kg	25%
	.90	4	Other	kg	1,8u/kg
	0902.20		Other green tea (not fermented):		
	.05	4	Flavoured tea	kg	25%
	.10	0	Other, in immediate packings of a content not exceeding 4,5 kg	kg	1,8u/kg
	.90	9	Other	kg	free
	0902.30		Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.10	5	Flavoured tea	kg	25%
	.90	3	Other	kg	1,8u/kg
	0902.40		Other black tea (fermented) and other partly fermented tea:		
	.05	3	Flavoured tea	kg	25%
	.10	8	Other, in immediate packings of a content not exceeding 4,5 kg	kg	1,8u/kg
	.90	8	Other	kg	free"
11.05			By the substitution for the heading to heading No. 11.05 of the following:		
			"FLOUR, MEAL, FLAKES, GRANULES AND PELLETS OF POTATOES.".		
			By the substitution for subheading No. 1105.20 of the following:		
	"1105.20		Flakes, granules and pellets:		
	.10	5	Pellets made from pieces of potatoes	kg	20%
	.90	3	Other	kg	20%"
15.19			By the substitution for the to subheading No. 1519.1 of the following:		
			"Industrial monocarboxylic fatty acids; acid oils from refining:".		
			By the substitution for sub= headings Nos. 1519.19, 1519.20 and 1519.30 of the following:		
	"1519.19		Other:		
	.10	2	Industrial monocarboxylic fatty acids	kg	15%
	.20	4	Acid oils from refining	kg	15%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	1519.20	2	Industrial fatty alcohols	kg	15%
18.06			By the substitution in the heading to subheading No. 1806.20 for the expression "blocks or slabs" of the expression "blocks, slabs or bars".		
Chapter 19			By the substitution for Note 2 to Chapter 19 of the following: "2. For the purposes of heading No. 19.01 the terms "flour" and "meal" mean: (a) Cereal flour and and meal of Chapter 11, and (b) Flour, meal and powder of vegetable origin of any Chapter (excluding flour, meal or powder of *dried vegetables* (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).".		
Chapter 21			By the insertion after Note 1 (b) to Chapter 21 of the following and by re-numbering the existing paragraphs (c), (d), (e), (f) and (g) to (d), (e), (f), (g) and (h) respectively: "(c) Flavoured tea (heading No. 09.02);".		
Chapter 22			By the insertion after the preamble of Note 1 to Chapter 22 of the following *and by re-numbering the* existing paragraphs (a), (b), (c), (d) and (e) to (b), (c), (d), (e) and (f), respectively:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			"(a) Products of this Chapter (excluding those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);".		
22.06			By the substitution for the heading to heading No. 22.06 of the following:		
			"OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.".		
25.01			By the substitution in the heading to heading No. 25.01 *for the expression* "WHETHER OR NOT IN AQUEOUS SOLUTION;" of the expression", WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS;".		
25.28			By the substitution for subheading No. 2528.10 of the following:		
	"2528.10	5	Natural sodium borates and concentrates thereof (whether or not calcined)	kg	free"
28.18			By the substitution for the heading to heading No. 28.18 of the following:		
			"ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE.".		
			By the substitution for subheadings Nos. 2818.10 and 2818.20 of the following:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	"2818.10	8	Artificial corundum, whether or not chemically defined	kg	free
	2818.20	2	Aluminium oxide (excluding artificial corundum)	kg	10%"
28.50			By the substitution for the heading to heading No. 28.50 of the following:		
			"HYDRIDES, NITRIDES, ADZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED (EXCLUDING COMPOUNDS WHICH ARE ALSO CARBIDES OF HEADING NO. 28.49).".		
Chapter 34			By the substitution in Note 5(b) to Chapter 34 for the expression ", whether or not coloured", of the expression ", whether or not refined or coloured,".		
35.02			By the substitution for the heading to heading No. 35.02 of the following:		
			"ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY MASS MORE THAN 80 PER CENT WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES.".		
			By the substitution for subheading No. 3502.90 of the following:		
	"3502.90		Other:		
	.10	8	Concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry product	kg	6%
	.90	8	Other	kg	10%"

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
37.07			By the substitution for the heading to sub-heading No. 3707.10 of the following:		
			"Sensitising emulsions:".		
38.06			By the substitution for subheading No. 3806.10 of the following:		
	"3806.10		Rosin and resin acids:		
	.10	3	Rosin	kg	free
	.20	0	Resin acids	kg	10%
38.09			By the substitution for the heading to subheading No. 3809.91 of the following:		
			"Of a kind used in the textile or like industries:".		
			By the substitution for subheadings Nos. 3809.92 and 3809.99 of the following:		
	"3809.92	6	Of a kind used in the paper or like industries	kg	10%
	3809.93	2	Of a kind used in the leather or like industries	kg	10%"
42.02			By the substitution in the heading to heading No. 42.02 for the expression "COVERED WITH SUCH MATERIALS." of the expression "COVERED WITH SUCH MATERIALS OR WITH PAPER.".		
			By the substitution for subheading No. 4202.39 of the following:		
	"4202.39		Other:		
	.20	4	Of vulcanised fibre, paperboard or textile fibre	no.	25%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.30	1	Of plastics, covered wholly or mainly with paper	no.	30%
	.40	9	Smokers requisites of wood, covered wholly or mainly with paper	no.	25%
	.50	6	Other, of wood, covered wholly or mainly with paper	no.	20%
	.60	3	Of iron or steel, covered wholly or mainly with paper	no.	25%
	.90	5	Other	no.	20%"
			By the substitution for subheading No. 4202.99 of the following:		
	"4202.99		Other:		
	.05	7	Of plastics, covered wholly or mainly with paper	no.	30%
	.10	3	Other, of plastics	no.	40%
	.20	0	Of paperboard or vulcanised fibre	no.	25%
	.30	8	Of wood, covered wholly or mainly with paper	no.	20%
	.40	5	Of iron or steel, covered wholly or mainly with paper	no.	25%
	.90	1	Other	no.	20%"
48.20			By the substitution for subheading No. 4820.30 of the following:		
	"4820.30	7	Binders (excluding book covers), folders and file covers	kg	20%"
Section XI			By the insertion in Note 2(A) to Section XI of the following new paragraph:		
			"When no one textile material predominates by mass, the goods are to be classified as if consisting		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.".		
55.04			By the substitution for subheading No. 5504.10 of the following:		
	"5504.10	1	Of viscose rayon	kg	free"
Chapter 61			By the substitution for Note 8 to Chapter 61 of the following:		
			"8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as womens' or girl's garments are to be classified in the headings covering women's or girl's garments		
Chapter 62			By the substitution for Note 8 to Chapter 62 of the following:		
			"8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.".		
64.06			By the substitution in the heading to heading No. 64.06 for the expression "PARTS OF FOOTWEAR;" of the expression "PARTS OF FOOT=WEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES (EXCLUDING OUTER SOLES));".		
Chapter 71			By the substitution for Note 3(c) to Chapter 71 of the following: "(c) Goods of Chapter 32 (for example, lustres);". By the substitution for Note 3(n) to Chapter 71 of the following: "(n) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter;".		
73.08			By the substitution for the heading to sub=heading No. 7308.40 of the following: "Equipment for scaffolding, shuttering, propping or pit-propping:".		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
84.21			By the insertion after sub= heading No. 8421.39.10 of the following:		
	.20	8	Filtering apparatus of a kind used in motor vehicle air-conditioning systems	no.	20%"

NOTE: A seperate provision is created for filtering apparatus of a kind used in motor vehicle air-conditioning systems and the rate of duty thereon is increased from free to 20%.

84.26			By the substitution in the heading to heading No. 84.26 for the expression "DERRICKS;" of the expresion "SHIPS' "DERRICKS;".		
84.70			By the substitution for the heading to heading No. 84.70 of the following:		
			"CALCULATING MACHINES; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS.".		
			By the substitution for subheading No. 8470.50 of the following:		
	"8470.50		Cash registers:		
	.10	2	Incorporating a calculating device	no.	free
	.20	6	Not incorporating a calculating device	no.	5%"
85.21			By the substitution for the heading to heading No. 85.21 of the following:		
			"VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER.".		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
85.28			By the substitution for the heading to heading No. 85.28 of the following: "TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS.". By the deletion of sub= heading No. 8528.10.10. By the deletion of sub= heading No. 8528.20.10.		
Chapter 87			By the deletion of Note 3 to Chapter 87 and by re-numbering Notes 4 and 5 to 3 and 4, respectively.		
87.02			By the substitution for the heading to heading No. 87.02 of the following: "MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.".		
Chapter 90			By the substitution for Note 1 to Chapter 90 of the following: "1. This Chapter does not cover the following: (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber (excluding hard rubber) (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material heading No. 59.11);		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			(b) Supporting belts or other articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);		
			(c) Refactory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;		
			(d) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);		
			(e) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;		
			(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);		
			(g) Pumps incorporating measures devices, of heading No. 84.13; masspiece-operated counting or checking machinery, or separately presented masspieces for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paperboard cutting		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY

machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fitting with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No.84.81;

(h) Searchlights or spot= lights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus and radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

(ij) Searchlights or spot= lights of heading No. 94.05;

(k) Articles of Chapter 95;

(l) Capacity measures, which

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			are to be classified according to their constituent material; or		
			(m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).".		
90.25			By the substitution in sub=heading No. 9025.1 for the expression "Thermometers," of the expression "Thermometers and pyrometers,"		
90.29			By the substitution in the heading to heading No. 90.29 for the expression "(EXCLUDING THOSE OF HEADING NO. 90.15);" of the expression "(EXCLUDING THOSE OF HEADING NO. 90.14 OR 90.15);".		
Chapter 92			By the substitution for Notes 1(d), (e) and (f) to Chapter 92 of the following:		
			"(d) Brushes for cleaning musical instruments (heading No. 96.03); or		
			(e) Collectors' pieces or antiques (heading No. 97.05 or 97.06)		
95.06			By the insertion in the *heading to heading No. 95.06* after the expression "EQUIPMENT FOR" of the expression "GENERAL PHYSICAL EXERCISE,"		
			By the substitution for sub=heading No. 9506.91 of the following:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	"9506.91		Articles and equipment for general physical exercise, gymnastics or athletics:		
	.10	4	Articles and equipment for general physical exercise or gymnastics		15%
	.20	7	Articles and equipment for athletics		10%"
96.03			By the substitution for subheading No. 9603.21 of the following:		
	"9603.21		Tooth brushes, including dental-plate brushes:		
	.10	9	Dental-plate brushes	no.	15%
	.90	7	Other	no.	25% or 5u each"
Chapter 97			By the substitution for Note 5 to Chapter 97 of the following:		
			"5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engavings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.".		

NOTE: 1. The amendments are consequential to amendments to the Harmonized System Nomenclature and the Explanatory Notes thereto, issued by the Customs Co-operation Council, Brussels.

PART 2 OF SCHEDULE NO. 1 SECTION A

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
104.15	22.06	By the substitution for the expression "OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD):" in tariff heading No. 22.06 of the following: "OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED:"		
117.00		By the deletion of Note 3 to tariff item 117.00 and by re-numbering the existing Notes 4 and 5 to 3 and 4 respectively: "3. The expression "vehicle mass" shall be taken not to include the mass of fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment. 4. The expression "mono-built" shall be taken to mean a vehicle - (i) without a chassis frame in which the body itself supports the engine, transmission and axles, or (ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body."		
117.21 and 117.22		By the substitution for items 117.21 and 117.22 of the following:		
"117.21	87.02	MOTOR VEHICLES FOR THE TRANSPORT OF 10 OR MORE PERSONS BUT NOT EXCEEDING 16 PERSONS, INCLUDING THE DRIVER	40%	

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
117.22	87.02	MOTOR VEHICLES FOR THE TRANSPORT OF 17 OR MORE PERSONS, INCLUDING THE DRIVER, MONO-BUILT	40%	

NOTE: These amendments are consequential to the amendment of Part 1 of Schedule No. 1.

PART 2 OF SCHEDULE NO. 1 SECTION B

ITEM	HEADING	SUB-HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
124.20			By the substitution for item 124.20 of the following:		
"124.20	84.70	8470.00	CALCULATING MACHINES; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE (EXCLUDING TICKET-ISSUING AND CANCELLING MACHINES FOR USE IN OMNIBUSES); CASH REGISTERS	10%	10%"
124.55			By the substutition for item 124.55 of the following:		
"124.55	85.21		VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING VIDEO TUNER:		
	8521.10		Magnetic tape-type (excluding those for use with magnetic tape of a width of 25 mm or more)	37,5%	37,5%
	8521.90		Other	37,5%	37,5%"
124.75			By the substitution for item 124.75 of the following:		

ITEM	HEADING	SUB-HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
"124.75	85.28		TELEVISION RECEIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
.10	8528.10) 8528.20)		Video monitors; video-projectors incorporating a video tuner	37,5%	37,5%
.20	8528.10.90		Other, colour	38%	3%
.30	8528.20.90		Other, black and white or other monochroom	38%	3%"

NOTE: These amendments are consequential to the amendment of Part 1 of Schedule No. 1.

Part 4 of Schedule No. 1 to the Act

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
161.00			By the substitution for tariff heading No. 04.00 of the following:	
	"04.00		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included:	
		01.00	Goods of headings and subheadings Nos. 04.01, 04.02, 04.03, 0404.10.10, 0404.90, 0405.00.10, 0405.00.20, 04.06, 0407.00.10, 04.08, 04.09 and 04.10	5%"
162.00			By the substitution for tariff heading No. 11.00 of the following:	

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
	"11.00		Products of the milling industry; malt; starches; inulin; wheat gluten:	
		01.00	Goods of heading No. 1105.20.10	15%
		02.00	Goods of headings Nos. 11.01, 11.02, 11.03, 11.04, 11.05 (excluding subheading No. 1105.20.10) and 11.06	5%"
168.00			By the substitution for tariff heading No. 42.00 of the following:	
	"42.00		Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding silk-worm gut):	
		01.00	Goods of headings and subheadings Nos. 4202.11, 4202.21, 4202.31, 4202.39.40, 4202.39.50, 4202.91, 4202.99.30, 4203.10 and 4203.40	40%
		02.00	Goods of headings and subheadings Nos. 42.01, 4202.12, 4202.19, 4202.22, 4202.29, 4202.32, 4202.39.20, 4202.39.90, 4202.92, 4202.99.10, 4202.99.20, 4202.99.90, 4203.2, 4203.30, 42.05 and 42.06	15%
		03.00	Goods of headings and subheadings Nos. 4202.39.30, 4202.39.60, 4202.99.05, 4202.99.40 and 42.04	5%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00			By the substitution for surcharge code 01.00 to tariff heading No. 85.00 of the following:	
		"01.00	Goods of headings and subheadings Nos. 8520.31.10, 8520.31.90, 85.21 (excluding sub-heading No. 8521.10.05) and 85.27 (excluding subheading No. 8527.90.10)	40%"

NOTE: These amendments are consequential to the amendment of Part 1 of Schedule No. 1.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.04				By the insertion after tariff heading No. 85.41 of the following	
	"8544.60	01.06	66	Insulated electric conductors, for a voltage exceeding 1 000 V, for the manufacture of dielectric transformers	Full duty"

NOTE: Provision is made for a rebate of the full duty on insulated electric conductors, for a voltage exceeding 1 000 V, for the manufacture of dielectric transformers

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.03				By the substitution for the heading to rebate item 317.03 of the following:	
				"Industry: Tractors (ex= cluding tractors of heading No. 87.09), motor cars and other motor vehicles principally designed for the transport of persons includ= ing stationwagons, motor vehicles for the transport of goods and chassis fitted with engines for the motor vehicles of headings Nos. 87.01 to 87.05;"	
				By the substitution for rebate code 02.00 to tariff heading No. 00.00 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"02.00	06	Components for motor vehicles for the transport of 10 or more persons, including the driver	Full duty less the duty in Section B of Part 2 of Schedule No. 1"

NOTE: The amendment is consequential to the amendment of Part 1 of Schedule No. 1

Schedule No. 4 to the Act

460.10				By the substitution for rebate code 02.00 to tariff heading No. 48.02 of the following:	
		"02.00	44	Uncoated paper and paper=board, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of headings No. 48.01 or 48.03), entered for home consumption on or before 30 April 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"
				By the substitution for tariff headings Nos. 48.03 and 48.04 of the following:	
	"48.03	01.00	41	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				with at least one side exceeding 36 cm in unfolded state, entered for home consumption on or before 30 April 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	
	48.04	01.00	48	Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading No. 48.02 or 48.03), entered for home consumption on or before 30 April 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"
				By the substitution for rebate code 02.00 to tariff heading No. 48.05 of the following:	
		"02.00	49	Other uncoated paper and paperboard, in rolls or sheets, entered for home consumption on before 30 April 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"
				By the substitution for tariff heading No. 48.08 of the following:	
"48.08		01.00	43	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03 or 48.18),	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				entered for home consumption on or before 30 April 1992, after proof has been submitted that entry in respect of such paper or paperboard was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	
				By the substitution for rebate code 02.00 to tariff heading No. 48.11 of the following:	
		"02.00	48	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregranted, covered, surface-coloured, surface-decorated or printed, in rolls or sheets (excluding goods of headings Nos. 48.03, 48.09, 48.10 or 48.18), entered for home consumption on or before 30 April 1992, after proof has been submitted that entry in respect of such paper or paper= board was accepted prior to 1 January 1988 at a lower rate than the present rate of duty	Full duty"

NOTE: The period for entry in terms of the rebate provisions is extended by 4 months, with retrospective effect to 1 January 1992.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
609.17				By the substitution for tariff items 117.21 and 117.22 of the following:		
	"117.21	01.00	59	Motor vehicles for the transport of 10 or more but not exceeding 16 persons, including the driver	(In respect of each motor vehicle with an excise	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
					value of less than UA29 000, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA29 000) plus (50 per cent of the local content value), with a maximum rebate not ex= ceeding 37,5% per cent of the total excise value of all motor vehicles removed	
	117.22	01.00	56	Motor vehicles for the transport of 17 or more persons, including the driver, mono-built	(In respect of each motor vehicle with an excise value not less than UA29 000, 0,0015 per cent per UA1 excise value in respect of each UA1	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REBATE
					value of less than UA29 000) plus (50 per cent of the local content value), with a maximum rebate not ex= ceeding 37,5 per cent of the total excise value of all motor vehicles removed"	

NOTE: These amendments are consequential to the amendment of Part 1 of Schedule No. 1.

MADE this 28th day of April, 1992.

F. G. MOGAE,
Vice-President and Minister of Finance and Development Planning.