

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

AMENDMENT OF SCHEDULES (NO. 27) NOTICE, 1992
(Published on 12th 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

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
28.18			By the substitution for sub-heading No. 2818.20 of the following:		
	"2818.20	2	Other aluminium oxide	kg	free"
NOTE: The rate of duty on certain aluminium oxide is reduced from 10% to free.					
30.04			By the substitution for sub-headings Nos. 3004.40.10, 3004.40.20 and 3004.40.30 of the following:		
	".10	5	In measured doses, in immediate packings of a content of 1 000 or more measured doses (excluding those containing pergolide mesylate)	kg	330u/kg
30.04	.20	2	Liquid medicaments containing ethyl alcohol (excluding those containing pergolide mesylate)		25%
	.30	3	Other, in immediate packings of a content of at least 5 kg or 5 l (excluding those containing pergolide mesylate)		15%
	.40	7	Containing pergolide mesylate		free"
NOTE: A separate provision is created for medicaments, put up in measured doses or in forms or packings for retail sale, containing pergolide mesylate and the rates of duty thereon are reduced to free.					
39.16			By the insertion before sub-heading No. 3916.90.10 of the following:		
	".05	8	Of acrylic polymers	kg	20%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
NOTE: A transposition error is rectified by making specific provision for monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, of acrylic polymers, at a rate of duty of 20%. This amendment has retrospective effect to 1st January, 1988.					

85.04			By the substitution for sub-heading No. 8504.10 of the following:		
	"8504.10	4	Ballasts for discharge lamps or tubes	no.	20%"

NOTE: Subheading No. 8504.10 is restated by the deletion of the subdivisions and the rates of duty are equalised at 20%.					
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Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.10				By the deletion of tariff heading No. 28.18	
313.06				By the deletion of tariff heading No. 28.18	
315.01				By the deletion of tariff heading No. 28.18	

NOTE: The provisions for a rebate of duty on aluminium oxide for the manufacture of refractory cements and mortars, ceramic products and aluminium are withdrawn as it is now free of duty.					
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315.09				By the insertion after rebate item 315.08 of the following:	
"315.09				<u>Industry: Padlocks and locks (key combination or electrically operated), of base metal and keys of base metal</u>	
	73.20	01.04	49	Springs of iron or steel, for the manufacture of locks of a kind used for motor vehicles	Full duty
	8301.60	01.06	63	Parts, of base metal, for the manufacture of locks of a kind used for motor vehicles	Full duty"

NOTE: Provision is made for a rebate of the full duty on springs of iron or steel and parts of base metal for the manufacture of locks of a kind used for motor vehicles.					
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317.06				By the substitution for tariff heading No. 00.00 to rebate item 317.06 of the following:	
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REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	400.00	01.00	07	Parts, for the manufacture of automatic or semi-automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes	Full duty
		02.00	01	Parts and accessories (excluding single row radial ball bearings and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles	Full duty"
NOTE:	The effect of this amendment is that the manufacture of gear-boxes and driving axles under rebate of duty is no longer subject to a manufacturing programme approved by the Minister of Commerce and Industry.				

MADE this 14th day of May, 1992

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