

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

AMENDMENT OF SCHEDULES (NO. 28) NOTICE, 1992
(Published on 31st July, 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 proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Part 4 of Schedule No. 1 to the Act

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
164.00			By the substitution for surcharge codes 01.00 and 02.00 to tariff heading No. 20.00 of the following:	
		01.00	Goods of headings and subheadings Nos. 20.03, 20.06 (excluding subheading No. 2006.00.10), 20.07 (excluding subheading No. 2007.99.20) and 2008.1	40%
		02.00	Goods of headings and subheadings Nos. 20.01, 20.02, 20.04, 20.05, 2008.20, 2008.30, 2008.40, 2008.50, 2008.60, 2008.70, 2008.80, 2008.9 and 20.09	15%

NOTE: The effect of this amendment is that the rate of surcharge on certain prepared or preserved fruit and other edible parts of plants classifiable within subheadings Nos. 2008.20, 2008.30, 2008.40, 2008.50, 2008.60, 2008.70, 2008.80 and 2008.9 is reduced from 40% or 15%.

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

“(a) (i) which are entered in terms of rebate items 306.02/42.06, 306.02/58.08, 311.02/63.09, 311.02/63.10, 311.25/59.06/03.00, 316.01/8483.40, 316.01/85.01/03.00, 316.01/8504.40, 316.01/85.37, 316.01/85.44, 316.09/00.00, 316.17, 317.02, 317.03 and 317.05 of Schedule No. 3, any rebate item in Part 2 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 410.03/00.00/04.00, 410.03/03.02, 410.03/03.03, 410.03/03.04,

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
			412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.24, 412.25, 412.26, 412.27, 412.28, 460.14/7117.19, 470.00, 480.00 and 490.00 of Schedule No. 4;	
			(ii) which, at the time of entry for home consumption, are free of customs duty under Part 1 of this Schedule, but otherwise comply in all respects with the provision of rebate items 316.09/00.00, 316.17 and 317.05 of Schedule No. 3 and rebate items 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 410.03/00.00/04.00 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.16, 412.17, 412.24, 412.25, 412.26, 412.27, 412.28, 470.00, 480.00 and 490.00 of Schedule No. 4,"	

NOTE: The amendment is consequential to the deletion of rebate item 460.25 in Schedule No. 4.

Notes

By the substitution for Notes 7 (l) and (m) of the following :

- (l) which are unsolicited gifts, donations or bequests (excluding advertising material), in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit,
- (m) of heading No. 88.02: Provided that disposal of such goods within a period of 5 years from the date of entry for home consumption thereof, shall render such goods liable to payment of surcharge, or
- (n) tea (excluding flavoured tea) of heading No. 09.02 grown or produced in Mauritius.

NOTE: The effect of this amendment is that tea (excluding flavoured tea) of heading No. 09.02 grown or produced in Mauritius is exempted from payment of surcharge with retrospective effect to 15th May, 1992.

Schedule No. 2 to the Act

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINA- TING IN	RATE OF ANTI- DUMPING DUTY
215.00				By the insertion after item 211.14 of the following:			
"215.00				BASE METALS AND ARTICLES OF BASE METALS			
215.12				MISCELLANEOUS ARTICLES OF BASE METAL			
	7326.90	01.06	64	Formed wire of a kind used for binding books or calenders		James Burn Inter- national, United Kingdom	22%"
NOTE: An anti-dumping duty is imposed on formed wire of a kind used for binding books and calenders, of base metal, imported from or originating from James Burn International, United Kingdom, at a rate of anti-dumping duty of 22%.							

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.10				By the insertion after tariff heading N ^o . 29.18 of the following:	
	"2918.90	01.06	67	Ethers of carboxylic acid, for the manufacture of flotation reagents	Full duty"
NOTE: Provision is made for a rebate of the full duty on ethers of carboxylic acid, for the manufacture of flotation reagents.					
460.25				By the deletion of rebate item 460.25.	
NOTE: The temporary rebate provision of customs duty on artefacts removed from any shipwreck is withdrawn.					

MADE this 17th day of June, 1992.

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