Statutory Instrument No. 69 of 1992

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

AMENDMENT OF SCHEDULES (NO. 35) NOTICE, 1992

(Published on 7th August, 1992)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 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

Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
10.01			By the substitution for heading No. 10.01 of the following:		
"10.01			WHEAT AND MESLIN.		
	1001.10	7	Durum wheat	kg	free
	1001.90	3	Other	kg	free"
NOTE:	The effect of the amendment is that the rates of duty on wheat and meslin are reduced from 0,55u/kg and 0,7u/kg respectively to free.				
41.04			By the substitution for sub-heading No. 4104.10.10 of the following:		
	".20	9	Less than 2,15 m^2 (excluding flesh splits)	m^2	free"
NOTE:	The effect of this amendment is that the rate of duty on flesh splits of whole bovine skin leather, of a unit surface area of 2,15 m^2 or more but not exceeding 2,6 m^2, is increased from free to 20%.				
62.11			By the substitution for sub-heading No. 6211.41.10 of the following:		
	".10	1	Saris	no.	25%"
			By the substitution for sub-heading No. 6211.42.10 of the following:		
	".10	8	Saris	no.	25%"
			By the substitution for sub-heading No. 6211.43.10 of the following:		
	".10	4	Saris	no.	25%"

HEADING	SUB-HEADING	C. D.	DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
			By the substitution for sub-heading No. 6211.49.10 of the following:		
	".10	2	Saris	no.	25%"

NOTE: The rate of duty on saris of woven fabrics is reduced from 50% to 25%, with retrospective effect to 1st May, 1992.

Part 2 B of Schedule No. 1 to the Act

ITEM	HEAD-ING	SUB-HEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
124.55			By the substitution for sub-heading No. 8521.10 of the following:		
		"8521.10	Magnetic tape-type (excluding those for use with magnetic tape of a width exceeding 25 mm and video tape duplicators, cassette type, not incorpora-ting a video reproducing device)	37,5%	37,5%"

NOTE: The effect of the amendment is that video tape duplicators, cassette type, not incorporating a video reproducing device, are not liable to ad valorem customs and excise duties. The amendment has retrospective effect to 19th April, 1991.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
303.01				By the substitution for tariff heading No. 1519.20 of the following:	
	"1519.19	01.06	69	Acid oils obtained from refining, for the manufacture of industrial monocarboxylic fatty acids	Full duty
303.01	1519.19	02.06	63	Palm fatty acid distillate, for the manufacture of stearines and other fatty acids	Full duty"

NOTES:
1. The provision under rebate item 303.01/1519.20/01.06 is amended to 303.01/1519.19/01.06 as a result of an amendment to the Nomenclature issued by the Customs Co-operation Council, Brussels which came into effect on 10th April, 1992. The amendment has retrospective effect to 10th April, 1992.
2. Provision is made for a full rebate of the duty on palm fatty acid distillate for the manufacture of stearines and other fatty acids.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.01				By the deletion of rebate code 01.06 to tariff heading No. 0202.30.	
				By the insertion after rebate code 02.06 to tariff heading No. 0202.30 of the following:	
		"03.06	63	Meat of bovine animals, frozen, boneless, for the manufacture of cooked sausages and similar products	Full duty less 350u/kg
		04.06	68	Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers	Full duty"

NOTES: The effect of this amendment is that —

a) the provision for a rebate of the full duty less the greater of 20% or 440u/kg less 80% on meat of bovine animals, frozen, boneless, for the manufacture of prepared or preserved meat, is withdrawn;

b) provision is made for a rebate of the full duty less 350u/kg on meat of bovine animals, frozen, boneless, for the manufacture of cooked sausages and similar products; and

c) provision is made for a rebate of the full duty on meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of prepared or preserved meat.

Schedule No. 4 to the Act

411.00	By the deletion of tariff heading No. 10.01.

NOTE: The provision for a rebate of the duty on wheat is withdrawn as the rate of duty thereon is reduced to free in Schedule No. 1.

Schedule No. 2 to the Act

SUB-HEADING	DISCRIPTION OF GOODS	PROVISIONAL PAYMENT	IMPORTED FROM OR ORIGINATING IN
8201.30.20	Hoes with a working edge of a width not exceeding 320 mm	48%	People's Republic of China

HEADING	DISCRIPTION OF GOODS	PROVI-SIONAL PAYMENT	IMPORTED FROM OR ORIGI-NATING IN

NOTE: A provisional payment in relation to anti-dumping duty is imposed on hoes with a working edge of a width not exceeding 320 mm, imported from or originating in the People's Republic of China.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
610.08				By the substitution for rebate item 610.08 of the following:		
"610.08	000.00	01.00	03	Radio, television and ancillary apparatus, equipment and materials, for use by a body or person licensed to conduct a public radio or television service, entered for home consumption on or before 19th December, 1993, subject to the regulations which apply to rebate item 405.02 of Schedule No. 4	Full duty"	

NOTE: The provision for a rebate of duty on radio, television and ancillary apparatus, equipment and materials, for use by a body or person licensed to conduct a public radio or television service, entered for home consumption on or before 19th December, 1993, subject to the regulations which apply to rebate item 405.02 of Schedule No. 4, will be withdrawn on 19th December, 1993.

MADE this 24th day of July, 1992.

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