

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

AMENDMENT OF SCHEDULES (NO. 36) NOTICE, 1992
(Published on 28th August, 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.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
04.01, 04.02, 04.03 and 04.04			By the substitution for heading Nos. 04.01, 04.02, 04.03 and 04.04 of the following:		
"04.01			MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.		
	0401.10	6	Of a fat content, by mass, not exceeding 1 per cent	kg	free
	0402.20	0	Of a fat content, by mass, exceeding 1 per cent but not exceeding 6 per cent	kg	free
	0401.30		Of a fat content, by mass, exceeding 6 per cent;		
	.10	2	Of a fat content, by mass, not exceeding 21 per cent	kg	free
	.20	3	Of a fat content, by mass, exceeding 21 per cent but not exceeding 45 per cent	kg	free
	.30	7	Of a fat content, by mass, exceeding 45 per cent	kg	free
04.02			MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0402.10		In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent:		
	.10	7	Not containing added sugar or other sweetening matter	kg	free
	.20	4	Containing added sugar or other sweetening matter	kg	free
	0402.2		In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent:		
	0402.21		Not containing added sugar or other sweetening matter:		
	.10	8	Of a fat content, by mass, not exceeding 11 per cent	kg	free
	.20	5	Of a fat content, by mass, exceeding 11 per cent but not exceeding 27 per cent	kg	free
	.30	2	Of a fat content, by mass, exceeding 27 per cent	kg	free
	0402.29		Other:		
	.10	9	Put up as infant's food in hermetically sealed containers of a content not exceeding 500 g, of a fat content, by mass, exceeding 10 per cent but not exceeding 27 per cent	kg	free
	0402.29 .20	6	Other, of a fat content, by mass, not exceeding 27 per cent	kg	free
	.90	7	Other	kg	free
	0402.9		Other:		
	0402.91		Not containing added sugar or other sweetening matter:		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	9	Of a fat content, by mass, not exceeding 8 per cent	kg	free
	.20	7	Of a fat content, by mass, exceeding 8 per cent but not exceeding 10 per cent	kg	free
	.30	4	Of a fat content, by mass, exceeding 10 per cent but not exceeding 45 per cent	kg	free
	.40	1	Of a fat content, by mass, exceeding 45 per cent	kg	free
	0402.99		Other:		
	.10	0	Of a fat content, by mass, not exceeding 9,5 per cent	kg	free
	.20	8	Of a fat content, by mass, exceeding 9,5 per cent but not exceeding 45 per cent	kg	free
	.30	5	Of a fat content, by mass, exceeding 45 per cent	kg	free
04.03			BUTTERMILK, CURDLED MILK AND CREAM, YOGURT, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT NUTS OR COCOA.		
	0403.10		Yogurt:		
	.05	4	In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	free
	0403.10 .10	0	In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	free

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.15	1	In powder, granules or other solid forms, of a fat content, by mass, exceeding 27 per cent	kg	free
	.20	8	Other, of a fat content, by mass, not exceeding 3 per cent	kg	free
	.25	9	Other, of a fat content, by mass, exceeding 3 per cent but not exceeding 6 per cent	kg	free
	.90	9	Other	kg	free
	0403.90		Other:		
	.05	0	In powder, granules or other solid forms, of a fat content, by mass, not exceeding 1,5 per cent	kg	free
	0403.90 .07	7	In powder, granules or other solid forms, of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	free
	.09	3	In powder, granules or other solid forms, of a fat content, by mass, exceeding 27 per cent	kg	free
	.15	8	In other forms, containing added fruit or cocoa, of a content, by mass, not exceeding 1,5 per cent	kg	20%
	.20	4	In other forms, containing added fruit or cocoa, of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	20%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.25	5	In other forms, containing added fruit or cocoa, of a fat content, by mass, exceeding 27 per cent	kg	20%
	0403.90 .30	1	Other, put up as beverages, of a fat content, by mass, not exceeding 1,5 per cent	kg	25%
	.40	9	Other, put up as beverages, of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	25%
	.90	5	Other	kg	free
04.04			WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.		
	0404.10		Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
	.10	4	In powder, granules or other solid forms, not containing added sugar or other sweetening matter	kg	free
	.20	1	In powder, granules or other solid forms, containing added sugar or other sweetening matter	kg	free

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	9	In other forms, not containing added sugar or other sweetening matter	kg	free
	.90	2	Other	kg	free
	0404.90		Other:		
	.05	4	Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, not exceeding 42 per cent and of a fat content, by mass, not exceeding 1,5 per cent	kg	free
	.10	0	Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, not exceeding 42 per cent and of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	free
	0404.90 .15	1	Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, not exceeding 42 per cent and of a fat content, by mass, exceeding 27 per cent	kg	free
	.20	8	Not containing added or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, exceeding 42 per cent	kg	free
	.25	9	Not containing added sugar or other sweetening matter, of	kg	free

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			a protein content (nitrogen content x 6,38), by mass, ex= ceeding 42 per cent and of a fat content, by mass, exceeding 1,5 per cent but not ex= ceeding 27 per cent		
	0404.90 .30	5	Not containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, ex= ceeding 42 per cent and of a fat content, by mass, exceeding 27 per cent	kg	free
	.35	6	Containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, not exceeding 42 per cent and of a fat content, by mass, not exceeding 27 per cent	kg	free
	.40	2	Containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, not exceeding 42 per cent and of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	free
	.45	3	Containing added sugar or other sweetening matter, of matter, of a protein content (nitrogen content x 6,38), by mass, not exceeding 42 per cent and of a fat	kg	free

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			content, by mass, exceeding 27 per cent		
	.50	7	Containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, ex= ceeding 42 per cent and of a fat content, by mass, not exceed= ing 1,5 per cent	kg	free
	.55	0	Containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, ex= ceeding 42 per cent and of a fat content, by mass, exceeding 1,5 per cent but not exceeding 27 per cent	kg	free
	.60	7	Containing added sugar or other sweetening matter, of a protein content (nitrogen content x 6,38), by mass, ex= ceeding 42 per cent and of a fat content, by mass, exceeding 27 per cent	kg	free"
	04.06		By the substitution for heading No. 04.06 of the following:		
	"04.06		CHEESE AND CURD.		
	0406.10'		Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
	.05	5	Cheese of a fat content, by mass, not exceeding 40 per cent	kg	25%
	.15	2	Cheese of a fat content, by mass, ex= ceeding 40 per cent	kg	25%
	.20	9	Curd	kg	20%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0406.20		Grated or powdered cheese, of all kinds:		
	.10	6	Canestrato, siciliano, Coulommier, Creme du Mont Blanc, Danbo, Elbo, Esrom, Fynbo, Gruyere, Gulbrandsdalsost, Havarti, Maribo, Molbo, Robbiola, Samsøe, Tybo, Grano Regiano, Mycella, Stilton and Danablu	kg	22%
	.20	3	Grana Padano and Parmigiano Reggiano	kg	25%
	.30	0	Fiore Sardo, Pecorino and Sbrinz	kg	25%
	.80	7	Other, of a fat content, by mass, not exceeding 40 per cent and a water content calculated, by mass, of the non-fatty content, not exceeding 47 per cent	kg	25%
	.90	4	Other	kg	25%
	0406.30		Processed cheese, not grated or powdered:		
	.10	0	Of a fat content, by mass, not exceeding 36 per cent and of a fat content, by mass, in the dry matter not exceeding 48 per cent	kg	25%
	.20	8	Of a fat content, by mass, not exceeding 36 per cent and of a fat content, by mass in the dry matter exceeding 48 per cent	kg	25%
	.30	5	Of a fat content, by mass, exceeding 36 per cent	kg	25%
	0406.40		Blue-veined cheese:		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	5	Danablu, Mycella Stilton	kg	22%
	.90	3	Other	kg	25%
	0406.90		Other cheese:		
	.10	8	Canestrato, Coulommier, Creme du Mont Blanc, Danbo, Elbo, Esrom, Fynbo, Gruyere, Gulbrandsdalsost, Havarti, Maribo, Molbo, Robbiola, siciliano, Samsoe, Tybo and Grano Reggiano	kg	22%
	.15	9	Grana Padano and Parmigiano Reggiano	kg	25%
	.20	5	Fiore Sardo, Pecorino and Sbrinz	kg	25%
	.25	6	Cheddar	kg	25%
	.30	2	Provolone	kg	25%
	.35	3	Gouda kg	25%	
	.40	6	Fresh cheese, fermented	kg	25%
	0406.90 .60	4	Other, of a fat content, by mass, not exceeding 40 per cent and a water content calculated, by mass, of the non-fatty matter, not exceeding 47 per cent	kg	25%
	.70	1	Other, of a fat content, by mass, not exceeding 40 per cent and a water content calculated, by mass, of the non-fatty matter, exceeding 47 per cent but not exceeding 72 per cent	kg	25%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.80	9	Other, of a fat content, by mass, not exceeding 40 per cent and a water content calculated, by mass, of the non-fatty matter, exceeding 72 per cent	kg	25%
	.90	6	Other kg	25%”	
NOTE: Headings Nos. 04.01, 04.02, 04.03, 04.04 and 04.06 are restated.					

MADE this 3rd day of August, 1992.

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