

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

**AMENDMENT OF SCHEDULES (NO. 37) NOTICE, 1992**  
(Published on 18th September, 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-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION                                                 | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------|---------------------------------------------------------------------|--------------------------|--------------------|
| 04.08                                                                                                                                                                                                                                                                                                                        |                 |          | By the substitution for sub-heading No. 0408.19 of the following:   |                          |                    |
|                                                                                                                                                                                                                                                                                                                              | "0408.19        | 9        | Other                                                               | kg                       | 9u/kg"             |
|                                                                                                                                                                                                                                                                                                                              |                 |          | By the substitution for sub-heading No. 0408.99 of the following:   |                          |                    |
| "0408.99                                                                                                                                                                                                                                                                                                                     | 5               |          | Other                                                               | kg                       | 9u/kg"             |
| NOTE:- The rates of duty on bird's eggs, not in shell and egg yolks, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, classifiable within subheadings Nos. 0408.19 and 0408.99 are reduced from 9,1u/kg to 9u/kg. |                 |          |                                                                     |                          |                    |
| 28.25                                                                                                                                                                                                                                                                                                                        |                 |          | By the insertion after sub-heading No. 2825.90.10 of the following: |                          |                    |
|                                                                                                                                                                                                                                                                                                                              | ".20            | 0        | Tungsten oxides                                                     | kg                       | free"              |
| 28.41                                                                                                                                                                                                                                                                                                                        |                 |          | By the substitution for sub-heading No. 2841.80 of the following:   |                          |                    |
|                                                                                                                                                                                                                                                                                                                              | "2841.80        |          | Tungstates (wolframates):                                           |                          |                    |
|                                                                                                                                                                                                                                                                                                                              | .10 4           |          | Ammonium paratungstate                                              | kg                       | free               |
|                                                                                                                                                                                                                                                                                                                              | .90             | 8        | Other                                                               | kg                       | free               |
| NOTE:- Specified provisions are made for tungsten oxides and ammonium paratungstate and the rate of duty thereon is reduced from 10% to free.                                                                                                                                                                                |                 |          |                                                                     |                          |                    |

**Schedule No. 3 to the Act**

| REBATE<br>ITEM                                                                                                                                                                                 | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                                                  | EXTENT OF<br>REBATE |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------|----------|------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>316.01</b>                                                                                                                                                                                  |                   |                |          | By the insertion after tariff heading No. 84.09 of the following:                                                            |                     |
|                                                                                                                                                                                                | "8418.99          | 01.06          | 64       | Condensers, entered for home consumption on or before 31 January 1993, for the manufacture of motor vehicle air conditioners | Full duty"          |
| <b>NOTE:-</b> Provision is made for a rebate of the full duty on condensers, entered for home consumption on or before 31 January 1993, for the manufacture of motor vehicle air conditioners. |                   |                |          |                                                                                                                              |                     |

**Schedule No. 4 to the Act**

|               |       |       |    |                                                                                                                                                                                                                                                                                                                                                   |            |
|---------------|-------|-------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>406.02</b> |       |       |    | By the substitution for rebate item 406.02 of the following:                                                                                                                                                                                                                                                                                      |            |
| "406.02       | 00.00 | 01.00 | 00 | Goods for the official use by a diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families                                                                                                                                                      | Full duty" |
| <b>406.05</b> |       |       |    | By the substitution for rebate item 406.05 of the following:                                                                                                                                                                                                                                                                                      |            |
| "406.05       | 00.00 | 01.00 | 06 | Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03), and members of their families                                                               | Full duty" |
| <b>406.07</b> |       |       |    | By the substitution for rebate item 406.07 of the following:                                                                                                                                                                                                                                                                                      |            |
| "406.07       | 00.00 | 01.00 | 09 | Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with approval of the Secretary, External Affairs | Full duty" |

| REBATE<br>ITEM                                              | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION | EXTENT OF<br>REBATE |
|-------------------------------------------------------------|-------------------|----------------|----------|-------------|---------------------|
| NOTE:- Rebate items 406.02, 406.05 and 406.07 are restated. |                   |                |          |             |                     |

MADE this 7th day of August, 1992.

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