

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

AMENDMENT OF SCHEDULES (NO. 45) NOTICE, 1992
(Published on 23rd October, 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

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
25.17			By the substitution for sub-heading No. 2517.41 of the following:		
	"2517.41	9	Of marble	kg	free"
NOTE:	The effect of this amendment is that the rates of duty on granules, chippings and powder, of marble, whether or not heat-treated, are equalised at free.				
29.18			By the deletion of subheadings Nos. 2918.13.30, 2918.13.40 and 2918.13.50.		
NOTE:	Subheadings Nos. 2918.13.30, 2918.13.40 and 2918.13.50 which make provision for sodium potassium tartrate, sodium tartrate and antimony potassium tartrate respectively, are deleted and the goods in question will in future be classifiable within subheading No. 2918.13.60 at the same rate of duty.				
29.21			By the substitution for sub-heading No. 2921.21 of the following:		
	"2921.21	8	Ethylenediamine and its salts	kg	10%"
NOTE:	The subdivisions of subheading No. 2921.21 are deleted.				
48.02 up to and in- clud- ing 48.16			By the substitution for headings Nos. 48.02, 48.03, 48.04, 48.05, 48.06, 48.07, 48.08, 48.09, 48.10, 48.11, 48.12, 48.13, 48.14, 48.15 and 48.16 of the following:		
"48.02			UNCOATED PAPER AND PAPER-BOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND PUNCH CARD STOCK AND PUNCH TAPE		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			PAPER, IN ROLLS OR SHEETS (EXCLUDING PAPER OF HEADING NO. 48.01 OR 48.03); HAND-MADE PAPER AND PAPERBOARD.		
	4802.10	0	Hand-made paper and paperboard	kg	free
	4802.20	4	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	free
	4802.30	9	Carbonising base paper	kg	free
	4802.40	3	Wallpaper base	kg	free
	4802.5		Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:		
	4802.51	4	Of a mass of less than 40 g/m ²	kg	10%
	4802.52	0	Of a mass of 40 g/m ² or more but not more than 150 g/m ²	kg	10%
	4802.53	7	Of a mass of more than 150 g/m ²	kg	10%
	4802.60	2	Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process	kg	10%
48.03	4803.00		TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE- DECORATED OR PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM OR		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM IN UNFOLDED STATE.		
	4803.00.03	3	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes	kg	10%
	.13	0	Cellulose wadding	kg	10%
	.23	8	Webbs of cellulose fibres	kg	10%
48.04			UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS (EXCLUDING THAT OF HEADING NO. 48.02 OR 48.03).		
	4804.1		Kraftliner:		
	4804.11	3	Unbleached	kg	10%
	4804.19	4	Other	kg	10%
	4804.2		Sack kraft paper:		
	4804.21	8	Unbleached	kg	10%
	4804.29	9	Other	kg	10%
	4804.3		Other kraft paper and paperboard of a mass of 150 g/m ² or less:		
	4804.31	2	Unbleached	kg	10%
	4804.39	3	Other	kg	free
	4804.4		Other kraft paper and paperboard of a mass of more than 150 g/m ² but less than 225 g/m ²		
	4804.41	7	Unbleached	kg	10%
	4804.42	3	Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%
	4804.49	8	Other	kg	10%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
48.05	4804.5		Other kraft paper and paperboard of a mass of 225 g/m ² or more:		
	4804.51	1	Unbleached	kg	10%
	4804.52	8	Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%
	4804.59	2	Other	kg	10%
			OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS.		
	4805.10	0	Semi-chemical fluting paper (corrugating medium)	kg	10%
	4805.2		Multi-ply paper and paperboard:		
	4805.21	1	Each layer bleached	kg	10%
	4805.22	8	With only one outer layer	kg	10%
	4805.23	4	Having three or more layers, of which only the two outer layers are bleached	kg	10%
	4805.29	2	Other	kg	10%
	4805.30	7	Sulphite wrapping paper	kg	free
	4805.40	4	Filter paper and paperboard	kg	free
	4805.50	9	Felt paper and paperboard	kg	10%
	4805.60		Other paper and paperboard, of a mass of 150 g/m ² or less:		
	.10	0	Blotting paper, including stereo blotting paper	kg	free
	.90	9	Other	kg	10%
	4805.70		Other paper and paperboard, of a mass of more than 150 g/m ² but less than 225 g/m ² :		
	.10	5	Blotting paper, including stereo blotting paper	kg	free

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4805.70 .90	3	Other	kg	10%
	4805.80		Other paper and paperboard, of a mass of 225 g/m ² or more:		
	.10	4	Blotting paper, including stereo blotting paper	kg	free
	.90	8	Other	kg	10%
48.06			VEGETABLE PARCHMENT, GREASE- PROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS.		
	4806.10	4	Vegetable parchment	kg	free
	4806.20	9	Greaseproof papers	kg	free
	4806.30	3	Tracing papers	kg	free
	4806.40	8	Glassine and other glazed transparent or translucent papers	kg	free
48.07			COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.		
	4807.10	8	Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg	10%
	4807.9		Other:		
	4807.91	0	Straw paper and paperboard, whether or not covered with paper other than straw paper	kg	10%
	4807.99	1	Other	kg	10%
48.08			PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS (EXCLUDING THAT OF HEADING NO. 48.03 OR 48.18).		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4808.10	1	Corrugated paper and paper-board, whether or not perforated	kg	10%
	4808.20	6	Sack kraft paper, creped or crinkled, whether, or not embossed or perforated	kg	10%
	4808.30	0	Other kraft paper, creped or crinkled, whether or not embossed or perforated	kg	10%
	4808.90	8	Other	kg	10%
48.09			CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 CM OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 CM IN UNFOLDED STATE.		
	4809.10	5	Carbon or similar copying papers	kg	10%
	4809.20		Self-copy paper:		
	.10	7	Coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	kg	15%
	.20	4	Coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials)	kg	15%
	.30	1	Coated on one side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials	kg	15%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	5	Other	kg	15%
	4809.90		Other:		
	.10	9	Lithographic transfer paper	kg	free
	4809.90 .25	7	Photocopying paper, electrostatic, and coated with zinc oxides, of a mass of less than 120 g/m ²	kg	free
	.27	3	Thermocopying paper	kg	free
	.90	7	Other	kg	free
48.10			PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS.		
	4810.1		Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:		
	4810.11	1	Of a mass of not more than 150 g/m ²	kg	10%
	4810.12		Of a mass of more than 150 g/m ² :		
	.05	9	Of a mass exceeding 180 g/m ² but not exceeding 250 g/m ² , coated on one side, with three or more layers of which only the outer layers are bleached	kg	10%
	.17	2	Other bleached sulphate paper containing chemical pulp, coated on one side, of a mass exceeding 180 g/m ² but not exceeding 250 g/m ²	kg	10%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.80	6	Other, of mass not ex- ceeding 250 g/m ²	kg	10%
	.90	3	Other	kg	10%
	4810.2		Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process:		
	4810.21		Light-mass coated paper	kg	10%
	4810.29		Other:		
	.05	8	With three or more layers of which only the two outer layers are bleached, of a mass exceeding 180 g/m ² but not exceeding 250 g/m ²	kg	10%
	.80	5	Other, of a mass not ex- ceeding 250 g/m ²	kg	10%
	.90	2	Other	kg	10%
	4810.3		Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):		
	4810.31	0	Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of 150 g/m ² or less	kg	10%
	4810.32	7	Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process and of a mass of more than 150 g/m ²	kg	10%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4810.39	1	Other	kg	10%
	4810.9		Other paper and paperboard:		
	4810.91	8	Multi-ply	kg	10%
	4810.99	9	Other	kg	10%
48.11			PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS (EXCLUDING GOODS OF HEADING NO. 48.03, 48.09, 48.10 OR 48.18).		
	4811.10	9	Tarred, bituminised or asphalted paper and paperboard	kg	10%
	4811.2		Gummed or adhesive paper and paperboard:		
	4811.21	9	Self-adhesive	kg	25%
	4811.29	0	Other	kg	10%
	4811.3		Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
	4811.31	4	Bleached, of a mass of more than 150 g/m ²	kg	10%
	4811.39	5	Other	kg	10%
	4811.40	2	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	10%
	4811.90	5	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	10%
48.12	4812.00		FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP.		
	4812.00.10	5	Filter plates of a thickness exceeding 2,5 mm.	kg	free
	.90	3	Other	kg	free

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
48.13			CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES.		
	4813.10	6	In the form of booklets or tubes	kg	free
	4813.20	0	In rolls of a width not exceeding 5 cm	kg	free
	4813.90	2	Other	kg	free
48.14			WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER.		
	4814.10	8	"Ingrain" paper	kg	free
	4814.20	4	Wallpaper and similar wall coverings, consisting of coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	free
	4814.30	9	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	kg	free
	4814.90	6	Other	kg	free
48.15	4815.00	9	FLOOR COVERINGS ON A BASE OF PAPER OR OF PAPERBOARD, WHETHER OR NOT CUT TO SIZE.	m ²	free
48.16			CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (EXCLUDING THOSE OF HEADING NO. 48.09), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES.		
	4816.10	7	Carbon or similar copying papers	kg	10%
	4816.20		Self-copy paper:		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	9	Coated on one side only with capsules containing colouring matter or other colour forming materials (excluding those coated on the same side with chemical reactive substances)	kg	15%
	4816.20 .20	6	Coated on one side only with chemical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials)	kg	15%
	.30	3	Coated on one side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials	kg	15%
	.90	7	Other	kg	15%
	4816.30	6	Duplicator stencils	kg	free
	4816.90	3	Other	kg	free"
NOTE: The rates of duty on certain paper and paperboard are amended.					

MADE this 9th day of September, 1992.

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