

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

AMENDMENT OF SCHEDULES (NO. 49) NOTICE, 1992
(Published on 23rd October, 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 amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
307.04				By the deletion of rebate codes 04.00 and 05.00 to tariff heading No. 39.19.	
307.05				By the deletion of tariff heading No. 39.01.	
				By the deletion of tariff headings Nos. 39.08, 39.09, 39.10 and 39.11.	
				By the deletion of rebate codes 01.00 and 02.00 to tariff heading No. 39.12.	
NOTE: Certain rebate provisions which have fallen into disuse, are withdrawn.					
312.01				By the deletion of tariff heading No. 96.03.	
NOTE: The provision for a rebate of duty on brushes for the manufacture of footwear, is withdrawn as it has fallen into disuse.					
316.09				By the substitution for rebate item 316.09 of the following:	
"316.09				<u>Industry: Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers;</u>	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<u>electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of heading No. 85.45)</u>	
	00.00	01.00	05	Parts for microwave ovens, for the manufacture of microwave ovens under a manufacturing programme approved by the Ministry of Commerce and Industry, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty
	2519.90	01.00	69	Magnesium oxide, for the manufacture of electric heating resistors	Full duty
	6814.10	01.06	60	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support, for the manufacture of electrical heating resistors	Full duty

NOTE: In restating rebate item 316.09 the provision for a rebate of duty on mica for the manufacture of electro-thermic appliances and apparatus is deleted and the wording of the remaining provisions has been aligned with the wording of the relevant provisions in Schedule No. 1.

Schedule No. 4 to the Act

411.00 By the deletion of tariff
heading No. 16.04.

NOTE: The provision for a rebate of duty on pilchards (Sardinops spp.), in airtight metal containers, is withdrawn as the rate of duty thereon is reduced to free in Schedule No. 1.

Schedule No. 5 to the Act

DRAWBACK ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
513.00 and 513.01				By the deletion of drawback items 513.00 and 513.01.	

DRAWBACK ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF DRAWBACK
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NOTE: The provision for a drawback of the duty on certain goods used in the manufacture of glass and glassware for export, is withdrawn.

MADE this 10th day of September, 1992.

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