Statutory Instrument No. 5 of 1992

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

AMENDMENT OF SCHEDULES (NO. 5) NOTICE, 1992
(*Published on 17th January, 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.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
29.15			By the substitution for subheading No. 2915.50.30 of the following:		
	".30	9	Calcium propionate	kg	15%"
NOTES:	1.	The rate of duty on calcium propionate is increased from free to 15%.			
	2.	Calcium propionate of subheading No. 2915.50.30 which complies with the conditions of rebate item 460.22 may be entered under rebate of duty under that rebate item and for this purpose the Ministry of Commerce and Industry has certified that the amendment of the rate of duty is as a result of an application for tariff protection not previously published in the Government Gazette for general information.			
39.26			By the insertion after sub-heading No. 3926.90.80 of the following:		
	".85	9	Saddle-trees	no.	free"
NOTE:	A separate provision is created for saddle-trees made from plastics and the rate of duty thereon is reduced from 30% to free.				
69.07			By the substitution for subheading No. 6907.90 of the following:		
	"6907.90	2	Other	m^2	27,5%"
69.08			By the substitution for subheading No. 6908.90 of the following:		
	"6908.90		Other:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.10	3	White	m^2	27,5%
	.90	1	Other	m^2	27,5%"

NOTE: The rate of duty on certain unglazed and glazed ceramic tiles is equalized at a rate of duty of 27,5%.

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Schedule No. 4 to the Act	
405.02 and 405.03				By the substitution for rebate items 405.02 and 405.03 of the following:	
"405.02	00.00	01.00	03	Radio, television and ancillary apparatus, equipment and materials, for a body or person licensed to conduct a public radio or television service, entered for home consumption on or before 19th December, 1993	Full duty
405.03				Goods for educational institutions or purposes approved by the Director, entered for home consumption on or before 19th December, 1993	
	3705.90	01.06	69	Slides, including film slides	Full duty
	4911.91	01.06	66	Photographs	Full duty
	85.18	01.04	42	Loudspeakers and amplifiers, for use with projectors	Full duty
	8519.9	01.05	55	Magnetic tape sound reproducing apparatus, not incorporating a sound recording device	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	85.20	01.04	46	Magnetic tape recording apparatus, whether or not incorporating a sound reproducing device	Not exceeding the duty in Section B of Part 2 of Schedule No. 1

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	85.21	01.04	42	Video recording or repro-ducing apparatus	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	8524.2	01.05	51	Recorded magnetic tapes, for use with video recording or reproducing apparatus	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	85.28	01.04	47	Video recording or reproducing apparatus incorporating a video tuner	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	9007.2	01.05	56	Cinematographic projectors	Full duty
	90.08	01.04	42	Image projectors	Full duty
	9010.30	01.06	69	Portable projection screens	Full duty"

NOTE: The effect of this amendment is that —

1. the provision for a rebate of duty on radio, television and ancillary apparatus, equipment and materials, for a body or person licensed to conduct a public radio or television service, entered for home consumption on or before 19th December, 1993 and certain goods for educational institutions or purposes approved by the Director, entered for home consumption on or before 19th December, 1993 will be withdrawn on 19th December, 1993.

2. the wording of the tariff headings specified in rebate item 405.03 is aligned with the wording of the relevant headings in Schedule No. 1; and

3. the heading to rebate item 405.03 is aligned with regulations 405.03.01 and 405.03.02.

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND

Schedule No. 6 to the Act

610.06				By the substitution for rebate item 610.06 of the following:		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
"610.06				Excisable goods for use by educational institutions or for the purposes approved by the Director, subject to the provisions of the regulations relating to rebate item 405.03 of Schedule No. 4 cleared for home consumption on or before 19th December, 1993		
	124.40	01.00	53	Loudspeakers and electric audiofrequency amplifiers, for use with projectors	Full duty	
	124.45	01.00	54	Magnetic tape sound reproducing apparatus, not incorporating a sound recording device	Full duty	
	124.50	01.00	50	Magnetic tape recording apparatus, whether or not incorporating a sound reproducing device	Full duty	
	124.55	01.00	50	Video recording or reproducing apparatus	Full duty	
	124.65	01.00	57	Recorded magnetic tapes, for use with video recording or reproducing apparatus	Full duty	
	124.75	01.00	53	Video recording or reproducing apparatus incorporating a video tuner	Full duty	
	128.30	01.00	56	Cinematographic projectors	Full duty	
	128.35	01.00	52	Image projectors	Full duty"	

NOTE: The effect of this amendment is that —

1. the provision for a rebate of duty on certain goods for educational institutions or for the purposes approved by the Director, entered for home consumption on or before 19th December, 1993 will be withdrawn on 19th December, 1993;

2. the wording of the tariff headings specified in rebate item 610.06 is aligned with the wording of the relevant headings in Schedule No. 1; and

3. the heading to rebate item 610.06 is aligned with regulation 405.03.01 and 405.03.02.

MADE this 19th day of December, 1991.

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

L2/7/172 XXVII