

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

AMENDMENT OF SCHEDULES (NO. 68) NOTICE, 1992
(Published on 24th December, 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
12.01			By the substitution for heading No. 12.01 of the following:		
"12.01	1201.00		SOYA BEANS, WHETHER OR NOT BROKEN.		
	1201.00.10	3	Treated with insecticides or fungicides	kg	free
	.90	1	Other	kg	0,65u/ kg"
12.06			By the substitution for heading No. 12.06 of the following:		
"12.06	1206.00		SUNFLOWER SEEDS, WHETHER OR NOT BROKEN.		
	1206.00.10	1	Treated with insecticides or fungicides	kg	free
	.90	1	Other	kg	10%"
12.07			By the substitution for sub-heading No. 1207.20 of the following:		
	"1207.20		Cotton seeds:		
	.10	4	Treated with insecticides or fungicides	kg	free
	.90	1	Other	kg	10%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
NOTE: Specific provision is made for soya beans, sunflower seeds and cotton seeds, treated with insecticides or fungicides, and the rates of duty thereon are reduced from 0,65u/kg and 10% respectively to free.					
85.39			By the substitution for sub-heading No. 8539.21.40 of the following:		
	“.45	1	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	no.	20% or 85u each less 80%”
			By the substitution for sub-heading No. 8539.21.90 of the following:		
	“.90	7	Other	no.	20%”
			By the substitution for sub-heading No. 8539.22.50 of the following:		
	“.45	8	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	no.	20% or 85u each less 80%”
			By the substitution for sub-heading No. 8539.22.90 of the following:		
	“.90	3	Other	no.	20%”
			By the substitution for sub-heading No. 8539.29.55 of the following:		
	“.57	6	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	no.	20% or 85u each less 80%”
			By the substitution for sub-heading No. 8539.29.90 of the following:		
	“.90	8	Other	no.	20%”
NOTES: The effect of this amendment is that —					
	(a)		the rate of duty on electric filament lamps of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V, is amended from 20% or 70u each less 80% to 20% or 85u each less 80%; and		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	(b)		the rate of duty on filament lamps in residual subheadings Nos. 8539.21.90, 8539.22.90 and 8539.29.90 is amended from 20% or 70% each less 80% to 20%.		

Part 4 of Schedule No. 1 to the Act

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00			By the substitution for surcharge code 02.00 to tariff heading No. 85.00 of the following:	
		"02.00	Goods of headings and subheadings Nos. 85.06, 8508.80.10, 8508.90.10, 85.09 (excluding sub-heading No. 8509.10.90) 8510.10, 8510.20.90, 8510.90.20, 8510.90.90, 8513.10.90, 8513.90.90, 8516.10.90, 8516.31.10, 8516.40, 8516.50, 8516.60, 8516.7, 8516.80.10, 8516.90.20, 8516.90.30, 85.18, 85.19, 8520.10, 8520.20, 8520.31.05, 8520.39, 8520.90, 85.22, 85.23, 85.24, 8526.92.10, 85.29, 8539.10.90, 8539.21.30, 8539.21.45, 8539.21.50, 8539.21.90, 8539.22, 8539.29.10, 8539.29.15, 8539.29.20, 8539.29.25, 8539.29.50, 8539.29.57, 8539.29.60, 8539.29.70, 8539.29.90, 8539.3, 8539.40, 8539.90.20 and 8539.90.90	15%"

NOTE: This amendment is consequential to the amendment to Part 1 of Schedule No. 1 in respect of electric filament lamps classifiable within subheadings Nos. 8539.21.45 and 8539.29.57.

181.00			By the substitution for surcharge item 181.00 of the following:	
"181.00			WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
	97.00	01.00	Works of art, collectors' pieces and antiques	5%"

SUR- CHARGE ITEM	TARIFF HEADING	SUR- CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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NOTE: The effect of this amendment is that the rate of surcharge on certain works of art, collectors' pieces and antiques is reduced from 40% to 5%.

MADE this 17th day of November, 1992.

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