

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

AMENDMENT OF SCHEDULES (NO. 74) NOTICE, 1992
(Published on 31st December 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
306.02				By the insertion after tariff heading No. 42.06 of the following:	
	"5208.21	01.06	63	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 100 g/m ² , bleached, in a plain weave, for the manufacture of wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), im- pregnated or coated with pharmaceutical substances and put up in forms or packings for retail sale, for medical, surgical, dental or veterinary purposes	Full duty less 10%"
311.10				By the substitution for rebate item 311.10 of the following:	
"311.10				<u>Industry: Carpets and other textile floor coverings</u>	
	54.01	01.04	47	Sewing thread of man- made filaments, whether or not put up for retail sale (excluding thread of nylon or	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				other polyamides and thread exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	
	54.02	01.04	43	Synthetic filament yarn (excluding sewing thread), not put up for retail sales, including synthetic monofilament of less than 67 dtex (excluding yarn of nylon or other polyamides and yarn exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty
	54.03	01.04	47	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex (excluding yarn exceeding 1 400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty
	5407.20	01.06	60	Woven fabrics obtained from strip or the like, of polymers of propylene, unprinted, for use as backing in the manufacture of carpets	Full duty less 15%
	55.09	01.04	41	Yarn (excluding sewing thread) of synthetic staple fibres, not put up for retail sales, containing polyester staple fibres or cotton, for the manufacture of carpets and mats	Full duty less the greater of 25% or 66u/kg

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	5509.42	01.06	68	Multiple (folded) or cabled yarn (excluding sewing thread), containing 85 per cent or more by mass of synthetic staple fibres, for the manufacture of carpets and mats	Full duty less 15%
	55.10	01.04	49	Yarn (excluding sewing thread) of artificial staple fibres, not put up for retail sale, containing polyester staple fibres or cotton for the manufacture of carpets and mats	Full duty less the greater of 25% or 66u/kg"
311.12				By the substitution for rebate item 311.12 of the following:	
"311.12				<u>Industry: Impregnated, coated, covered or laminated textile fabrics</u>	
	29.19	01.04	46	Phosphoric esters for use as plasticisers, in the manufacture of impregnated or coated textile fabrics	Full duty
	3823.90	01.06	68	Prepared plasticisers (excluding epoxy ester plasticisers, chlorinated paraffin plasticisers and phthalic acid esters of mixed aliphatic alcohols), for the manufacture of impregnated or coated textile fabrics	Full duty
	39.01	01.04	43	Polymers of ethylene, in primary forms, having a relative density of more than 0.94, for the manufacture of im- pregnated or coated interlinings	Full duty
	3902.10	01.06	68	Polypropylene in primary forms, for coating woven fabrics or polypropylene	Full duty
	39.04	01.04	42	Polyvinyl chloride in	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				primary forms, for the manufacture of im- pregnated or coated textile fabrics	
	52.08	01.04	48	Woven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass not exceeding 200 g/m ² , for the manu- facture of impregnated or coated textile fabrics	Full duty
	54.07	01.04	49	Open weave fabrics of synthetic filament yarn, including woven fabrics obtained from material of heading No. 54.04, with a construction not exceeding 10 threads per cm ² , for the manu- facture of impregnated or coated textile fabrics	Full duty
		02.04	43	Woven fabrics of synthetic filament yarn, including fabrics obtained from materials of heading No. 54.04, of mass not exceeding 65 g/m ² , woven from yarns with a linear den- sity not exceeding 78 dtex, for the manu- facture of impregnated or coated textile fabrics	Full duty
		03.04	48	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04, of a mass exceeding 65 g/m ² for the manufacture of impregnated or coated textile fabrics	Full duty less the greater of 25% or 23u/m ²
	54.08	01.04	45	Open weave fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05, with a construction not exceeding 10 threads per cm ² , for the manu- facture of impregnated or coated textile fabrics	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		02.04	43	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05 (excluding fabrics of cellulosic fibres), of a mass not exceeding 65 g/m ² woven from yarns with a linear density not exceeding 78 dtex, for the manufacture of impregnated or coated fabrics	Full duty
		03.04	44	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05 (excluding fabrics of cellulosic fibres), of a mass exceeding 65 g/m ² , for the manufacture of impregnated or coated fabrics	Full duty less the greater of 25% or 23u/m ²
	56.03	01.04	40	Nonwovens, uncoated, for the manufacture of impregnated or coated textile fabrics (excluding interlinings)	Full duty
	5903.90	01.06	68	Textile fabrics impregnated, coated, covered or laminated with plastics (excluding polyvinyl chloride or polyurethane), for the manufacture of self-adhesive tape of a width not exceeding 30 cm	Full duty less 15%
	60.01	01.04	49	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	Full duty
	60.02	01.04	45	Other knitted or crocheted fabrics	Full duty"
311.27				By the insertion after tariff heading No. 54.07 of the following:	
	"5407.52	01.06	67	Woven fabrics containing	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				85 per cent or more by mass of textured polyester filaments, dyed, for the manufacture of tents	less 20%"
320.01				By the insertion after tariff heading No. 39.26 of the following:	
	"51.11	01.04	43	Woven fabrics of carded wool or of carded fine animal hair	Full duty less 20%"
				By the insertion after heading No. 58.01 of the following:	
	"59.03	01.04	40	Textile fabrics im- pregnated, coated, covered or laminated with plastics	Full duty less 20%
	59.06	01.04	42	Rubberised textile fabrics	Full duty less 20%
	59.07	01.04	46	Textile fabrics other- wise impregnated, coated or covered	Full duty less 20%"
320.02				By the insertion before tariff heading No. 52.08 of the following:	
	"51.11	01.04	45	Woven fabrics of carded wool or of carded fine animal hair	Full duty less 20%"
				By the insertion after tariff heading No. 58.11	
	"59.03	01.04	42	Textile fabrics im- pregnated, coated, covered or laminated with plastics	Full duty less 20%
	59.06	01.04	41	Rubberised textile fabrics	Full duty less 20%
	59.07	01.04	48	Textile fabrics other- wise impregnated, coated or covered	Full duty less 20%"
320.03				By the substitution for rebate item 320.03 of the following:	
"320.03				<u>Industry: Brooms, brushes and paint rollers</u>	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	39.16	01.04	42	Monofilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes	Full duty
	53.05	01.04	45	Palm stalks, fibre and grass, cleaned, bleached or dyed, but not further processed, for the manufacture of brooms and brushes	Full duty
	5404.10	01.06	60	Synthetic monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes	Full duty
	54.05	01.04	49	Artificial monofilament of 67 dtex or more and of which no cross-sectional dimension exceeds 1 mm, for the manufacture of brooms and brushes	Full duty
	5801.10	01.06	66	Woven pile fabrics and chenille fabrics, of wool or fine animal hair, for the manufacture of rollers for paint rollers	Full duty less 10%
320.05				By the insertion after tariff heading No. 58.01 of the following:	
	"60.01	01.04	45	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted	Full duty less 20%

NOTE: The effect of this amendment is that —

- (a) provision is made for a rebate of the duty on —
 - (i) woven fabrics of cotton classifiable within tariff heading No. 5208.21, for the manufacture of wadding, gauze, bandages and similar articles impregnated or coated with pharmaceutical substances and put up in forms or packings for retail sales, for medical, surgical, dental or veterinary purposes;
 - (ii) multiple (folded) or cabled yarn (excluding sewing thread) classifiable within tariff heading No. 5509.42, for the manufacture of carpets and mats;

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(iii) woven fabrics of cotton classifiable within tariff heading No. 52.08, pile fabrics including "long pile" fabrics and terry fabrics, knitted or crocheted, classifiable within tariff heading 60.01 and other knitted or crocheted fabrics classifiable within tariff heading No. 60.02, for the manufacture of impregnated or coated textile fabrics	
				(iv) woven fabrics classifiable within tariff heading No. 5407.52 for the manufacture of tents;	
				(v) woven fabrics of carded wool or of carded fine animal hair classifiable within tariff heading No. 51.11, textile fabrics impregnated, coated, covered or laminated with plastics classifiable within tariff heading No. 59.03, rubberised textile fabrics classifiable within tariff heading No. 59.06 and textile fabrics otherwise impregnated, coated or covered classifiable within tariff heading No. 59.07, for the manufacture of furniture and certain padded upholstery;	
				(vi) woven pile fabrics and chenille fabrics of wool or fine animal hair classifiable within tariff heading No. 5801.10 for the manufacture of rollers for paint rollers;	
				(vii) pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted classifiable within tariff heading No. 60.01, for the manufacture of toys; and	
(b)				the other provisions under rebate items 311.10, 311.12, 320.01, 320.02 and 320.03 are brought in line with the relevant descriptions in Schedule No. 1.	

MADE this 2nd day of December, 1992.

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