

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

AMENDMENT OF SCHEDULES (NO. 19) NOTICE, 1995
(Published on 15th September, 1995)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
02.01, 02.02, 02.03 and 02.04			By the substitution for headings Nos. 02.01, 02.02, 02.03 and 02.04 of the following:		
“02.01			Meat of bovine animals, fresh or chilled:		
	0201.10	2	Carcasses and half- carcasses	kg	40%
	0201.20	7	Other cuts with bone in	kg	40%
	0201.30	1	Boneless	kg	40%
02.02			Meat of bovine animals, frozen:		
	0202.10	6	Carcasses and half- carcasses	kg	40%
	0202.20	0	Other cuts with bone in	kg	40%
	0202.30	5	Boneless	kg	40%
02.03			Meat of swine, fresh, chilled or frozen:		
	0203.1		Fresh or chilled:		
	0203.11	6	Carcasses and half- carcasses	kg	15%
	0203.12	2	Hams, shoulders and cuts thereof, with bone in	kg	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0203.19		Other:		
	.10	4	Rib	kg	free
	.90	2	Other	kg	15%
	0203.2		Frozen:		
	0203.21	0	Carcasses and half- carcasses	kg	15%
02.03	0203.22	7	Hams, shoulders and cuts thereof, with bone in	kg	15%
	0203.29		Other:		
	.10	9	Rib	kg	free
	.90	7	Other	kg	15%
02.04			Meat of sheep or goats, fresh, chilled or frozen:		
	0204.10	3	Carcasses and half- carcasses of lamb, fresh or chilled	kg	40%
	0204.2		Other meat of sheep, fresh or chilled:		
	0204.21	4	Carcasses and half- carcasses	kg	40%
	0204.22	0	Other cuts with bone in	kg	40%
	0204.23	7	Boneless	kg	40%
	0204.30	2	Carcasses and half- carcasses of lamb, frozen	kg	40%
	0204.4		Other meat of sheep, frozen:		
	0204.41	3	Carcasses and half- carcasses	kg	40%
	0204.42	2	Other cuts with bone in	kg	40%
	0204.43	6	Boneless	kg	40%
	0204.50	1	Meat of goats	kg	40%''

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
02.06			By the substitution for heading No. 02.06 of the following:		
02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:		
	0206.10		Of bovine animals, fresh or chilled:		
	.10	8	Liver	kg	30%
	.90	6	Other	kg	free
	0206.2		Of bovine animals, frozen:		
	0206.21	1	Tongues	kg	free
	0206.22	8	Livers	kg	30%
	0206.29	2	Other	kg	free
	0206.30	2	Of swine, fresh or chilled	kg	free
02.06	0206.4		Of swine, frozen:		
	0206.41	0	Livers	kg	30%
	0206.49	1	Other	kg	free
	0206.80	2	Other, fresh or chilled	kg	free
	0206.90	7	Other, frozen	kg	free"
02.10			By the substitution for heading No. 02.10 of the following:		
"02.10			Meat and edible meat offal, salted, in brine dried or smoked; edible flours and meals of meat or meat offal:		
	0210.1		Meat of swine:		
	0210.11	8	Hams, shoulders and cuts thereof, with bone in	kg	40%
	0210.12	4	Bellies (streaky) and cuts thereof	kg	40%
	0210.19	9	Other	kg	40%
	0210.20	6	Meat of bovine animals	kg	40%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0210.90	8	Other, including edible flours and meals of meat or meat offal	kg	40%”
16.01			By the substitution for subheading No. 1601.00.90 of the following:		
	“.90	9	Other	kg	40%”
16.02			By the substitution for subheading Nos. 1602.4, 1602.50 and 1602.90 of the following:		
	“1602.4		Of swine:		
	1602.41	1	Hams and cuts thereof	kg	40%
	1602.42	8	Shoulders and cuts thereof	kg	40%
	1602.49	2	Other, including mixtures:		
	.30	4	Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more	kg	free
	.90	8	Other	kg	40%
	1602.50		Of bovine animals:		
	.30	1	Tripe	kg	free
	.40	9	Other, dehydrated, in immediate packings of a content of 5 kg or more	kg	free
	.90	5	Other	kg	40%
16.02	1602.90		Other, including preparations of blood of any animal:		
	.10	5	Pastes	kg	20%
	.20	2	Homogenised composite food preparations	kg	free
	.90	3	Other	kg	40%”

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.01				By the deletion of rebate code 03.06 to tariff heading No. 0202.30.	

MADE this 12th day of September, 1995.

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