

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

AMENDMENT OF SCHEDULES (NO. 22) NOTICE, 1996
(Published on 19th April, 1996)

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 proposed to be amended to the extent set out in the Schedule below.

Part 2A of Schedule No. 1

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
104.01		By the substitution for tariff item 104.01 of the following:		
"104.01	19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
.10		Preparations, based on sorghum flour, put up for making beverages	25u/kg	25u/kg"
104.20		By the substitution for the heading to tariff heading No. 22.08 of the following: "Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liquors and other spirituous beverages:"		
106.20		By the substitution for tariff item 106.20 of the following:		

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
"106.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the products of the chemical or allied industries, not elsewhere specified or included:		
.10		Mixtures containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichlorodifluoromethane or trichlorofluoromethane)	500u/kg	500u/kg
.20		Mixtures containing dichlorodifluoromethane or trichlorofluoromethane	500u/kg	500u/kg
.30		Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500u/kg	500u/kg"

Part 2B of Schedule No. 1 to the Act

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE EXCISE	OF DUTY CUSTOMS
124.10, 124.15, and 124.20			By the substitution for items 124.10, 124.15 and 124.20 of the following:		
"124.10	84.43		Printing machinery including ink-jet printing machines (excluding those of heading No. 84.71); machines for uses ancillary to printing		

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE EXCISE	OF DUTY CUSTOMS
		8443.00	Printing machines (in- cluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded); printing machines (inclu- ding parts thereof) suitable for use with both data processing machines and other apparatus	6%	6%
124.15	84.69		Typewriters and word- processing machines		
		8469.1	Automatic typewriters and word-processing machines	6%	6%
124.20	84.70	8470.00	Calculating machines (in- cluding pocket-size data recording, reproducing and displaying machines with calculating functions); accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a cal- culating device (ex- cluding tickets-issuing and cancelling machines for use in omnibuses); cash registers	6%	6%
124.37			By the substitution for item 124.37 of the following:		
124.37	85.17		Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier- current line systems or for digital line systems; videophones		
		8517.21	Facsimile transmission apparatus	6%	6%

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE EXCISE	OF DUTY CUSTOMS
124.37		8517.50	External modems identifiable for use with the machines of items Nos. 124.20, 124.25 and 124.30	6%	6%
		8517.90	Parts of external modems identifiable for use with the machines of items Nos. 124.20, 124.25 and 124.30 and parts of facsimile transmission apparatus	6%	6%"
124.45			By the substitution for subheading No. 8519.91 of the following:		
		"8519.92	Pocket size sound reproducing apparatus (excluding telephone answering machines)	37,5%	37,5%
		8519.93	Other sound reproducing apparatus (excluding telephone answering machines)	37,5%	37,5%
124.50			By the substitution for subheading No. 8520.31 of the following:		
		"8520.32	Digital audio type cassette-type magnetic tape recorders incorporating sound reproducing apparatus	37,5%	37,5%
124.50		8520.33	Other cassette-type magnetic tape recorders incorporating sound reproducing apparatus	37,5%	37,5%
124.60			By the insertion after subheading No. 8523.20 of the following:		
		"8523.30	Cards incorporating a magnetic stripe (excluding those for automatic data processing machines)	37,5%	37,5%"
124.65			By the substitution for item 124.65 of the following:		

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
"124.65	85.24		Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
		8524.10	Gramophone records (excluding recordings for teaching languages and religious recording being mainly a reproduction of speech and recordings commonly known as books-on-records)	37,5%	37,5%
124.65		8524.3	Discs for laser recording systems (excluding recordings for teaching languages, religious recordings being mainly a reproduction of speech, recordings not being computer or video games, identifiable for use with computers or similar machines for the processing of data and recorded books as defined in Additional Note 1 to Chapter 85):		
		8524.31	For reproducing phenomena (excluding sound or image)	37,5%	37,5%
		8524.32	For reproducing sound only	37,5%	37,5%
		8524.39	Other	37,5%	37,5%
		8524.40	Magnetic tapes for reproducing phenomena (excluding sound or image) being computer or video games	37,5%	37,5%
124.65		8524.5	Other magnetic tapes (excluding recordings for teaching languages, religious recordings being mainly a reproduction of speech, recordings, not being computer or video games, identifiable for		

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE EXCISE	OF DUTY CUSTOMS
			use with computer or similar machines for the processing of data and recorded books as defined in Additional Note 1 to Chapter 85)		
		8524.9	Computer and video games	37,5%	37,5%"
128.30			By the substitution for subheading No. 9007.21 of the following:		
		"9007.20	Cinematographic projectors for use with film not exceeding 8 mm in width	37,5%	37,5%

MADE this 9th day of April, 1996.

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