

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

AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1996
(Published on 17th May, 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.

Schedule No. 1 to the Act

With retrospective effect to 22 March 1996

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
02.07			By the insertion before subheading No. 0207.14.10 of the following:		
	"05	0	- - - Boneless (excluding cuts)	kg	free"
20.09			By the substitution for subheading No. 2009.70 of the following:		
	"2009.70	1	Apple juice	kg	free"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.02				By the substitution for rebate code 02.02 to tariff heading No. 28.00 of the following:	
		"02.02	26	Inorganic chemicals, entered on or before 30 September 1996, in such quantities as the Permanent Secretary, Commerce and Industry, may allow by specific permit	Full duty"
				By the substitution for rebate code 02.02 to tariff heading No. 29.00 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"02.02	25	Organic chemicals, entered on or before 30 September 1996, in such quantities as the Permanent Secretary, Commerce and Industry, permit may allow by specific permit	Full duty"
				Schedule No. 4 to the Act	
460.11				By the insertion of rebate code 01.00 to tariff heading No. 00.00 of the following:	
		"02.00	06	Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered on or before 30 September 1999 for the purposes this provision, at such places as the Permanent Secretary, Ministry of Commerce and Industry may specify by means of a certificate specifying the amount of duty which may be rebated: Provided that an application for such certificate shall not be considered by the Permanent Secretary, Ministry of Commerce and Industry unless the applicant proves that he or she —	Not exceeding the amount of duty specified in the certificate

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11				(a) is a registered exporter who has exported textiles and textile articles manufactured in the common customs area during the period commencing 1 April 1995 and ending 31 March 1998; (b) received payment for the goods exported from the consignee and the payment has been repatriated to the common customs area: (c) has correctly utilised concessions granted to him or her by the Permanent Secretary, Ministry of Commerce and Industry in terms of any provision under Schedule No. 3, 4 or 5; and (d) has complied with the guidelines, rules and conditions of the scheme published by the Permanent Secretary, Ministry of Commerce and Industry Provided further that — (1) the amount of duty rebated shall not exceed — (i) 10 per cent of the value of yarns exported; (ii) 15 per cent of the value of fabrics exported; (iii) 20 per cent of the value of household textiles exported; and (iv) 30 per cent of the value of clothing exported;	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(2) the value of any goods manufactured from raw materials entered by the exporter in terms of any provision in Schedule No. 3, 4 or 5 is not included in the value of goods exported in the calculation of the amount of duty which may be rebated;	
				(3) the Permanent Secretary, Ministry of Commerce and Industry may impose further conditions without prior notice; and	
				(4) the certificate or amended certificates shall be forwarded directly to the Director for retention by him or her	
460.11	0204.43	01.06	66	Boneless cuts of meat of sheep, frozen	Full duty less 13.2%
	0204.50	01.06	69	Meat of goats, fresh, chilled or frozen	Full duty less 16.4%
	04.01	01.04	45	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, fresh	Full duty less 19.2%
	04.02	01.04	46	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder	Full duty less 19.2%
	04.05	01.04	45	Butter and other fats and oils derived from milk	Full duty less 15.8%
	04.06	01.04	41	Cheese (excluding cheddar and sweetmilk cheese)	Full duty less 19%
	04.08	01.04	44	Birds, eggs, not in shell, and egg yolks, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Full duty less 3.8%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11	0708.10	01.06	63	Peas (<u><i>Pisum sativum</i></u>), shelled or unshelled, fresh or chilled	Full duty less 6,6%
	07.10	01.04	49	Vegetables (excluding potatoes and leguminous vegetables) (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 7,4%
	0710.10	01.06	67	Potatoes (uncooked or cooked by steaming or boiling in water), frozen	Full duty less 9,8%
	0710.2	01.05	59	Leguminous vegetables (excluding peas (<u><i>Pisum</i></u> <u><i>sativum</i></u>) (uncooked or cooked by steaming or boiling in water), shell- ed or unshelled, frozen	Full duty less 4,8%
	0710.21	01.06	62	Peas (<u><i>Pisum sativum</i></u>) (un- cooked or cooked by steam- ing or boiling in water), shelled or unshelled, frozen	Full duty less 6,6%
	07.12	01.04	41	Dried vegetables (exclu- ding potatoes), whole, cut, sliced, broken or in powder, but not fur- ther prepared	Full duty less 7,4%
460.11	0712.10	01.06	61	Dried potatoes, whether or not cut or sliced, but not further prepared	Full duty less 9,8%
	0713.20	01.06	63	Dried chickpeas (garban- zos), shelled, whether or not skinned or split	Full duty less 6,6%
	0713.3	01.05	55	Dried beans (<u><i>Vigna spp.</i></u> , <u><i>Phaseolus spp.</i></u>), shelled, whether or not skimmed or split	Full duty less 4,8%
	0713.90	01.06	64	Other dried leguminous vegetables, shelled, whether or not skimmed or split	Full duty less 4,8%
	0806.20	01.06	61	Grapes, dried	Full duty less 4,6%
	0813.10	01.06	60	Apricots, dried	full duty less 14%
	0813.20	01.06	67	Prunes, dried	Full duty less 6,6%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.15	0813.30	01.06	64	Apples, dried	Full duty less 6%
460.15				By the insertion after rebate code 01.04 to tariff heading No. 76.06 of the following:	
460.15		"02.04	44	Aluminium plates, sheets and strip, coated or covered on one or on both sides with paint, enamel or plastics, of a thick- ness not exceeding 0,25 mm and a width not exceeding 100 mm, cleared for the purposes of this provision on or before 30 June 1996	Full Duty"
460.25				By the insertion after rebate item 460.24 of the following:	
"460.25				Goods, in such quanti- ties, at such times and under conditions as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	
	0201.10	01.06	60	Carcasses and half-car- casses of bovine animals, fresh or chilled	Full duty less 13,8%
	0201.20	01.06	68	Cuts with bone in (exclu- ding carcasses and half carcasses) of bovine animals, fresh or chilled	Full duty less 13,8%
460.25	0201.30	01.06	65	Boneless meat of bovine animals, fresh or chilled	Full duty less 32%
	0202.10	01.06	67	Carcasses and half-car- casses of bovine animals, frozen	Full duty less 13,8%
	0202.20	01.06	64	Cuts with bone in (exclu- ding carcasses and half- carcasses), of bovine animals, frozen	Full duty less 13,8%
	0202.30	01.06	61	Boneless meat of bovine animals, frozen	Full duty less 32%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
0204.10	01.06	64		Carcasses and half-car- casses of lamb, fresh or chilled	Full duty less 19%
	0204.21	01.06	65	Carcasses and half-car- casses of sheep, fresh or chilled	Full duty less 19%
	0204.22	01.06	63	Cuts with bone in (ex- cluding carcasses and half-carcasses), of sheep, fresh or chilled	Full duty less 13,2%
	0204.23	01.06	61	Boneless meat of sheep, fresh or chilled	Full duty less 13.2%
	0204.30	01.06	64	Carcasses and half-car- casses of lamb, frozen	Full duty less 19%
	0204.41	01.06	63	Carcasses and half-car- casses of sheep, frozen	Full duty less 19%
460.25	0204.42	01.06	68	Cuts with bone in (ex- cluding carcasses and half-carcasses), of sheep, frozen	Full duty 13.2%
	0813.40	01.06	61	Other fruit, dried	Full duty less 10,8%
	0813.50	01.06	69	Mixtures of nuts or dried fruit of Chapter 8	Full duty less 8,8%
	10.08	01.04	42	Buckwheat, millet and canary seed; other cereals	Full duty less 8,6%
	19.01	01.04	40	Malt extract; food pre- parations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for in- fant use, put up for retail sale, gluten- free bread and cake mixtures, cornflour and pudding powders); 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	Full duty less 19,8%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.25				calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for retail sale, and pudding powders)	
	1901.10	01.06	69	Preparations for infant use, put up for retail sale	Full duty less 19,2%
	19.02	01.04	47	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Full duty less 10,8%
	21.06	01.04	46	Food preparations not elsewhere specified or included (excluding pudding mixtures and ice cream mixtures)	Full duty less 7,4%
460.25	2106.90	01.06	62	Pudding mixtures	Full duty less 19,8%
		02.06	67	Ice cream mixtures	Full duty less 19,2%
	24.01	01.04	45	Unmanufactured tobacco; tobacco refuse	Full duty less 8,8%
	52.01	01.04	46	Cotton, not carded or combed	Full duty less 12%"

MADE this 22nd day of April, 1996

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