

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

AMENDMENT OF SCHEDULE (NO. 14) NOTICE, 1998
(Published on 19th June, 1998)

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

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.07			By the substitution for subheading No. 8407.29 of the following:		
	"8407.29	5	- - Other	u	16%"
84.08			By the substitution for subheading No. 8408.20.90 of the following:		
	"90	2	- - Other	u	16%"
			By the substitution for subheading No. 8408.20.90 of the following:		
	"90	2	- - Other	u	16%"
			By the substitution for subheadings No. 8408.90.40 and 8408.90.50 of the following:		
	"40	2	- - Stationary engines as defined in Additional Note 4 to this Section	u	17%
	.50	3	- - Stationary engines as defined in Additional Note 3 to this Section	u	17%
			By the substitution for subheading No. 8408.90.90 of the following:		
	"90	9	- - Other	u	16%"
84.15			By the substitution for subheading No. 8415.10.40 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.15	“.40	8	--- Compressor operated, having a rated cooling capacity not exceeding 8,8 kW By the substitution for subheading No. 8415.90.10 of the following:	u	17%”
	“.10	2	-- Identifiable for use solely or principally with the machines of subheading No. 8415.10.40 By the substitution for subheading No. 8418.91.10 of the following:	kg	17%
84.18	“.10	3	--- For household refrigerators or freezers By the substitution for subheadings Nos. 8418.99.30 and 8418.99.40 of the following:	kg	21%
	“.30	5	--- Other, for display counters, cabinets, show-cases or		
	.40	2	--- Other evaporators and Condensers	kg	12%
84.21			By the substitution for subheading No. 8421.12.20 of the following:		
	“.20	4	--- Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) By the substitution for subheading No. 8421.23.30 of the following:	u	16%”
	“.30	2	--- Suitable for use with motor vehicle engines (including motorcycle engines) By the substitution for subheading No. 8421.31.50 of the following:	u	16%”
	“.50	9	--- Other, suitable for use with motor vehicle engines (including motorcycle engines) By the substitution for subheading No. 8421.91.20 of the following:	u	16%”
	“.20	4	--- For clothes dryers of a dry mass loading capacity not exceeding 7 kg	u	16%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.21			By the substitution for subheading No. 8421.99.66 of the following:		
	“.66	3	-- For filters suitable for use with motor vehicle engines (including motorcycle engines)	u	16%”
84.25			By the substitution for heading No. 84.25 of the following:		
“84.25			Pulley tackle and hoists (excluding skip hoists); winches and capstans; Jacks:		
	8425.1		- Pulley tackle and hoists (exclusing skip hoists or hoists of a kind used for raising vehicles);		
	8425.11	8	-- Powered by electric motor	u	12%
	8425.19		-- Other:		
	.10	6	--- Triple-spur gear chain hoists	u	11%
	.90	4	--- Other	u	free
	8425.20	6	- Pit-head winding ear; winches specially designed for use underground	u	free
	8425.3		- Other winches; capstans:		
	8425.31		-- Powered by electric motor:		
	.10	4	--- Whaling or trawling winches	u	12%
	.90	2	--- Other	u	free
	8425.39		-- Other:		
	.10	5	--- Whaling or trawling winches	u	12%
	.90	3	--- Other	u	free
	8425.4		- Jacks; hoists of a kind used for raising vehicles:		
	8425.41	1	-- Built-in jacking systems of a type used in garages	u	free
	8425.42		-- Other jacks and hoists, hydraulic:		
	.10	5	--- Trolley mounted garage jacks, of a lifting capacity not exceeding 11t	u	11%
	.20	2	--- Other trolley mounted garage jacks	u	free
	.25	3	--- Bottle jacks, of a lifting capacity not exceeding 90,7t	u	12%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	6	- - - Other lifting jacks, hand-type, of a lifting capacity not exceeding 90,7t	u	12%
	.35	0	- - - Four-post jacks, of a lifting capacity not exceeding 3,5t	u	12%
	.40	7	- - - Other lifting jacks	u	free
	.50	4	- - - Other jacks	u	12%
	.90	3	- - - Other	u	free
	8425.49		- - Other:		
	.10	4	- - - Trolley mounted garage jacks	u	free
	.15	0	- - - Lifting jacks, mechanical, hand-type, of a lifting height of 800 mm or more when fully extended (excluding trolley mounted garage jacks)	u	11%
	.25	8	- - - Other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90,7 t	u	10%
	.30	4	- - - Other lifting jacks	u	free
	.90	8	- - - Other	u	12%
84.27			By the substitution for subheadings Nos. 8427.10 and 8427.20 of the following:		
	"8427.10		- - Self-propelled trucks powered by an electric motor:		
	.10	5	- - Fork-lift trucks, counterpiece balanced, rider type, not fitted with batteries, of a mass not exceeding 4 000 kg; fork-lift trucks, counterpiece balanced, rider type, fitted with batteries, of a mass not exceeding 6 000 kg	u	17%
	.60	2	- - Other fork-lift trucks, including stackers, reach-type trucks and four-way reach-type trucks	u	15%
	.90	4	- - Other	u	16%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.27	8427.20		- Other self-propelled trucks:		
	.15	1	- - Fork-lift trucks, counterpiece balanced, rider type	u	17%
	.70	4	- - Other fork-lift trucks, including stackers, reach-type trucks and Four-way reach-type trucks	u	15%
	.90	9	- - Other	u	16%”
84.31			By the substitution for subheadings Nos. 8431.10.05 and 8431.10.10 of the following:		
	“.05	0	- - Of triple spur gear chain hoists	kg	11%
	.10	7	- - Of hydraulic trolley mounted Garage jacks, of a lifting capacity not exceeding 11 t	kg	11%”
			By the substitution for subheading No. 8431.49.50 of the following:		
	“.50	7	- - - Picks, chisels, bits and the like and blanks thereof, suitable for coal cutting machinery	kg	6%”
84.33			By the substitution for subheading No. 8433.11.10 of the following:		
	“.10	0	- - - Having a cutting width not exceeding 470 mm	u	21%”
			By the substitution for subheading No. 8433.19.10 of the following:		
	“.10	1	- - - Having a cutting width not exceeding 460 mm	u	10%
84.50			By the substitution for subheading No. 8450.19 of the following:		
	“8450.19	9	- - Other	u	free
84.60			By the substitution for subheading No. 8460.90.20 of the following:		
	“.20	5	- - Double wheel horizontal grinding machines (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm) incorporating an electric motor of an output not exceeding 600 W	u	16%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
8479			By the substitution for subheading No. 8479.89 of the following:		
	"8479.89		- - Other:		
	.30	0	- - - Vacuum cleaners of a value for duty purposes not exceeding UA650	u	12%
	.31	9	- - - Other vacuum cleaners, electrical	u	5%
	.33	5	- - - Floor polishers and scrubbers, elec- trical, non-domestic	u	12%
	.90	4	- - - Other	u	free"
84.81			By the substitution for heading No. 84.81 of the following:		
"84.81			Taps, cocks, valves and similar applia- nces for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves:		
	8481.10		- Pressure-reducing valves:		
	.10	0	- - Of a kind commonly used with domestic hot water systems	kg	11%
	.90	9	- - Other	kg	free
	8481.20	8	- Valves for oleohydraulic or pneu- matic transmissions	kg	free
	8481.30	2	- Check valves	kg	free
	8481.40		- Safety or relief valves:		
	.10	4	- - Of a kind commonly used with domestic hot water systems	kg	12%
	.90	2	- - Other	kg	free
	8481.80		- Other appliances:		
	.01	3	- - Pressure or flow control valves, of a kind commonly used with domes- tic hot water ssystems	kg	12%
	.07	2	- - Valves of a kind commonly used with rubber pneumatic tyres or inner tubes	kg	13%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.81	.09	9	-- Valves of a kind commonly used with other inflatable articles	kg	14%
	.11	0	-- Flush valves of a kind commonly used with water closet pans, urinals or slopoppers	kg	12%
	.19	6	-- Other float operated valves, for use with pipes of an inside cross-sectional dimension not exceeding 25mm	kg	12%
	.27	7	-- Other ball valves	kg	14%
	.31	5	-- Other butterfly valves	kg	14%
	.37	4	-- Other gate valves of copper alloys, not flanged, for use with pipes of an inside cross-sectional dimension exceeding 15 mm but not exceeding 80 mm	kg	10%
	.72	2	-- Hose fittings (excluding fire-extinguishing appliances and flashback arresters for gases)	kg	14%
	.73	0	-- Basin, bath, shower or sink waste holes and plugs therefor	kg	14%
	.79	0	-- Hose or toilet bibcocks, pillar cocks, water mixing taps (bath, wash-basin, bidet, shower or sink type), shower units, water-tank locking taps, cooking range taps or tapping ferrules for off take pipes of an inside cross-sectional dimension not exceeding 25 mm	kg	11%
	.90	0	-- Other	kg	free
	8481.90		- Parts:		
	.05	0	-- Of safety, pressure-reducing, pressure or flow control valves, of a kind commonly used with domestic hot water systems	kg	12%
	.10	7	-- Of valves of a kind commonly used with rubber tyres or inner tubes	kg	13%
	.15	8	-- Of valves of a kind commonly used with other inflatable articles	kg	14%
	.20	4	-- Of flush valves of a kind commonly used with water closet pans, urinals or slopoppers	kg	12%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.81	.25	5	-- Of hose fittings (excluding those of fire-extinguishing appliances)	kg	12%
	.30	1	-- Of basin, bath, shower or sink waste holes and plugs therefor	kg	12%
	.35	2	-- Of hose and toilet bibcocks, pillar cooks, water mixing taps (bath, wash-basin, bidet, shower or sink type), shower units, water-tank locking taps or cooking range taps	kg	12%
	.40	9	-- Of float operated valves for use with pipes of an inside cross-sectional dimension not exceeding 25 mm	kg	12%
	.45	1	-- Of ball valves	kg	12%
	.50	6	-- Of butterfly valves	kg	12%
	.55	7	-- Of copper alloys, for gate valves	kg	10%
	.90	5	-- Other	kg	10%”
84.82			By the substitution for subheadings Nos. 8482.10.10 and 8482.10.15 of the following:		
	“.10	4	-- Other radial deep groove bearings, single row, with a square bore, with an aggregate of the bore across the square plus outside diameter plus width of 140 mm or more but not exceeding 154 mm	u	20%
	.15	5	-- Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width of 61 mm or more but not exceeding 230 mm	u	20%
			By the substitution for subheadings Nos. 8482.20.15, 8482.20.25, 8482.20.30, 8482.20.40, and 8482.20.45 of the following:		
	“.15	5	-- Other bearings, single row, incorporating both cone assemblies and cups (excluding flat thrust assemblies and unitised non-separable assemblies), with an aggregate of the inside diameter plus outside diameter plus width exceeding 70 mm but not exceeding 139 mm	u	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.82			By the substitution for subheadings Nos. 8482.10.10 and 8482.10.15 of the following:		
	“.10	4	- - Other radial deep groove bearings, single row, with a square bore, with an aggregate of the bore across the square plus outside diameter plus width of 140 mm or more but not exceeding 154 mm	u	20%
	.30	3	- - Cone assemblies, single row (excluding flat thrust assemblies), of an inside diameter of 15 mm or more but not exceeding 46 mm and with an aggregate of the inside diameter plus width of 31 mm or more but not exceeding 65 mm	u	20%
	.45	1	- - Other cone assemblies, of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not exceeding 132 mm	u	free”
			By the substitution for subheading No. 8482.30 of the following:		
	“8482.30	6	- Spherical roller bearings	u	free”
			By the substitution for subheading No. 8482.50 of the following:		
	“8482.50	5	- Other cylindrical roller bearings	u	free”
			By the substitution for subheading No. 8482.9 of the following:		
	“8482.9		- Parts:		
	8482.91	2	- - Balls, needles and rollers	kg	free”
	8482.99		- Other:		
	.11	6	- - - Outer rings of radial deep groove ball bearings with grooved ball track in bore, finished (excluding those of an outside diameter of less than 31 mm or exceeding 130 mm)	kg	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.82	.13	2	--- Outer rings (cups), single row, of tapered roller bearings, finished (excluding those of an outside diameter of less than 31 mm or exceeding 90 mm), with an aggregate of the outside Diameter plus width of 49 mm Or more but not exceeding 93 mm	kg	20%
	.17	5	--- Outer rings of journal roller bearings, finished, of an outside diameter of 195 mm or more but not exceeding 196 mm, or of 207 mm or more but not exceeding 209 mm	kg	20%
	.29	9	--- Inner rings of radial deep groove ball bearings with grooved ball track on outer diameter, finished (excluding those of an outside diameter of less than 20 mm or exceeding 95 mm)	kg	20%
	.31	0	--- Inner rings (unassembled cones) single row of tapered roller bearings, finished, of an inside diameter of 15 mm or more but not exceeding 46 mm, with an aggregate of the inside diameter plus width of 31 mm or more but not exceeding 50 mm	kg	20%
	.90	6	--- Other	kg	free"
			By the substitution for subheading No. 8506.10.90 of the following:		
85.06	"90	7	-- Other	u	22%"
			By the substitution for subheading No. 8506.30.90 of the following:		
	"90	6	-- Other	u	22%"
			By the substitution for subheading No. 8506.40.90 of the following:		
	"90	0	-- Other	u	22%"
			By the substitution for subheading No. 8506.50.90 of the following:		
	"90	5	-- Other	u	22%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.06			By the substitution for subheading No. 8506.60.90 of the following:		
	"90	4	-- Other	u	22%"
			By the substitution for subheading No. 8506.80.90 of the following:		
	"90	9	-- Other	u	22%"
85.08			By the substitution for subheading No. 8508.80.10 of the following:		
	"10	8	-- Cutters of the flail line type, suitable for cutting lawn edges	u	16%"
			By the substitution for subheading No. 8508.90.10 of the following:		
	"10	2	-- For the tools of subheading No. 8508.80.10	kg	16%"
85.11			By the substitution for subheading No. 8511.30.30 of the following:		
	"30	7	-- Distributors and ignition coils, identifiable for use solely or principally with motor vehicle engines	u	16%"
			By the substitution for subheading No. 8511.40.15 of the following:		
	"15	8	-- Identifiable for use solely or prin- cipally with motor vehicle engines	u	16%
			By the substitution for subheading No. 8511.50.20 of the following:		
	"20	9	-- Identifiable for use solely or princi- pally with motor vehicle engines	u	16%
85.12			By the substitution for subheadings Nos. 8512.20 and 8512.30 of the following:		
	"8512.20	4	- Other lighting or visual signalling equipment	u	16%
	8512.30	9	- Sound signalling equipment	u	16%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.16			By the substitution for subheading No. 8516.29.10 of the following:		
	"10	3	- - - Electric radiators	u	22%"
			By the substitution for subheading No. 8516.33 of the following:		
	"8516.33	2	- - Hand-drying apparatus	u	22%"
			By the substitution for subheadings Nos. 8516.50, 8516.60, and 8516.7 of the following:		
	"8516.50	2	- Microwave ovens	u	22%
	8516.60	7	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	u	22%
	8516.7		- Other electro-thermic appliances:		
	8516.71	8	- - Coffee or tea makers	u	22%
	8516.72	4	- - Toasters	u	22%
	8516.79	9	- - Other	u	22%"
			By the substitution for subheading No. 8516.80.10 of the following:		
85.16	"10	3	- - Identifiable for use solely or princi- pally with domestic stoves, hot-plates and ovens	u	22%"
			By the substitution for subheading No. 8516.90.30 of the following:		
	"30	2	- - For other electro-thermic appliances of a kind used for domestic purposes	kg	22%"
85.32			By the substitution for subheading No. 8532.10.90 of the following:		
	"90	0	- - Other	kg	17%"
			By the substitution for subheading No. 8532.90.10 of the following:		
	"10	9	- - Windings	kg	17%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.35			By the substitution for subheading No. 8535.21.05 of the following:		
	“.05	8	- - - With moulded casings of plastics, with a current rating not excee- ding 1 250 A, for a voltage not exceeding 1.1 kV (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	17%”
			By the substitution for subheading No. 8535.30.05 of the following:		
	“.05	6	- - Isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	17%”
			By the substitution for subheading No. 8535.90.10 of the following:		
	“.10	3	- - Switch cover plates; apparatus Connectors	kg	16%”
85.37			By the substitution for subheading No. 8537.10.20 of the following:		
	“.20	8	- - Identifiable for use solely or princi- pally with motor vehicles	kg	16%”
85.38			By the substitution for subheadings Nos. 8538.90.45 and 8538.90.48 of the following:		
	“.45	3	- - For circuit breakers and isolating switches, with moulded casings of plastics, with a current rating not exceeding 1 250 A, for a voltage not exceeding 1 100 V (AC) or 125 V per pole (DC) and a breaking capacity rating not exceeding 100 000 A	kg	12%
	.48	8	- - For other automatic circuit breakers for a voltage exceeding 1 kV	kg	11%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.39			By the substitution for subheading No. 8539.21 of the following:		
	"8539.21		-- Tungsten halogen:		
	.20	6	--- Identifiable for use solely or principally with motor vehicles (excluding quartz iodide lamps)	u	21%
	.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	u	20% or 85c each less 80% with a maximum of 27%
	.50	8	--- Other, of a power of less than 15 W (excluding quartz iodide lamps)	u	20%
	.90	7	--- Other	u	free"
			By the substitution for subheading No. 8539.22.45 of the following:		
85.39	"45	8	--- Other, of a power of 15 W or more and for a voltage not exceeding 260 V	u	20% or 85c each less 80% with a maximum of 27%"
			By the substitution for subheading No. 8539.29.45 of the following:		
	"45	2	--- Lamps, identifiable for use solely or Principally with motor vehicles	u	21%"
			By the substitution for subheading No. 8539.29.57 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	u	20% or 85c each less 80% with a maximum of 27%"
85.44			By the substitution for subheading No. 8544.1 of the following:		
	"8544.1		- Winding wire:		
	8544.11	1	-- Of copper	kg	16%
	8544.19	2	-- Other	kg	16%"

Part 1 of Schedule No.2 to the Act

SUB- HEADING	DISCRIPTION OF GOODS	PROVI- SIONAL	IMPORTED FROM AND ORIGI- NATING IN
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)	3 330c/kg	China
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precious metal	3 376c/kg	China
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal) exported from Hong Hong	3 491c/kg	China
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precious metal exported from Hong Kong	2 906c/kg	China
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal) (excluding those imported from Dong Won Metal Co Ltd)	2 728c/kg	Republic of Korea
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precuiuos metal (excluding those imported from Dong Won Metal Co Ltd)	2 394c/kg	Republic of Korea
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel (excluding those plated with precious metal)	3 416c/kg	Taiwan, Province of China
7323.93	Saucepans, steamers, stewpans, casseroles or frying pans, or sets containing such items, of stainless steel, plated with precious metal	2 136c/kg	Taiwan, Province of China

Schedule No.3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.12				By the insertion after tariff heading No.5903.90 of the following:	
	"59.07	01.04	47	Unprinted textile fabrics covered with textile flock, for the manufacture of printed fabrics of heading No.59.07	Full duty less 22%

MADE this 13th day of May, 1998

P.H.K. KEDIKILWE,
*Minister of Finance and Development
Planning.*