

CUSTOMS AND EXCISE DUTY ACT
(CAP. 50.01)

AMENDMENT OF SCHEDULE (NO. 32) NOTICE, 1998
(Published on 11th December, 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
29.39			By the substitution for subheading No. 2939.10 of the following:		
	"2939.10		Alkaloids of opium and their derivatives, salts thereof:		
	.10	6	- - Codeine phosphate	kg	5%
	.90	4	- - Other	kg	free"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
308.02				By the substitution for subheading Nos. 5204.11 and 54.01 of the following:	
	"5204.11	01.06	65	Cotton sewing thread, not put up for retail sale, containing 85 per cent or more by mass of cotton, in units exceeding 280 m, for the manufacture of handbags	Full duty less 6%
	5401:10	01.06	65	Sewing thread of synthetic filaments, whether or not put up for retail sale, for the manufacture of handbags	Full duty less 6%
311.02				By the substitution for subheading No. 55.09 of the following:	
	"55.09	01.00	48	Left-over yarn of man-made staple fibres, for the recovery of fibres.	Full duty less 6%
311.03				By the substitution for subheadings Nos. 51.07, 54.02, 54.03, 55.09, and 55.10 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	51.07	01.00	42	Yarn of combed sheeps or lambs wool (worsted yarn), for weaving fabrics suitable for use as interlinings	Full duty less 6%
	54.02	01.04	40	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), not put up for retail sale, for weaving fabrics (excluding those suitable for use as interlinings)	Full duty less 6%
311.03	54.02	03.00	40	Yarn of polyamide filaments, not exceeding 1100 dtex, with a tenacity of 5,3 cN/dtex or more, heat-set having a free shrinkage in hot air at 180°C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	Full duty less 6%
	54.02	07.00	49	Yarn of polyester filaments, of 50 dtex or more but less than 120 dtex (excluding textured yarn and prepared sewing yarn), with a twist of 400 turns or more per metre and a value for duty purposes per kg of 475c or more, for weaving fabrics with a mass per m ² of less than 142g	Full duty less 6%
	54.03	01.00	48	Yarn of man-made filaments (excluding yarn polyamide or polyester fibres), for weaving fabrics (excluding those suitable for use as interlinings)	Full duty less 6%
	55.09	01.00	43	Yarn of synthetic staple fibres (excluding polyester fibres), for weaving industrial filter cloth.	Full duty less 6%
	55.09	02.00	44	Slub yarn of synthetic staple fibres with a linear density of 600 dtex or finer	Full duty less 6%
	55.09	03.00	49	Yarn of man-made staple fibres containing polyester fibres or cotton for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 6%
	55.09	04.00	43	Yarn of man-made staple fibres not containing polyester fibres or cotton, for the weaving of fabrics (excluding fabrics suitable for use as interlinings and industrial filter cloth)	Full duty less 6%
	55.10	01.00	47	Yarn of cellulosic staple fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty less 6%
	55.10	02.00	41	Slub yarn of man-made staple fibres with a linear density of 60 dtex or finer	Full duty less 6%
311.04				By the substitution for subheading Nos. 54.02, 54.04 and 55.09 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.04	"54.02	02.00	48	Yarn of polyester filaments, of less than 25 dtex not dyed.	Full duty less 6%
	54.02	05.00	41	Yarn of polyamide filaments, of less than 120 dtex, for knitting elastic fabrics of a kind used in foundation garments and swimwear	Full duty less 6%
	54.04	01.00	46	Monofil of polyamide material, with a tenacity of less than 5,3 cN/dtex, of 68 dtex or more but less than 834 dtex, for knitting ormanental trimmings	Full duty less 6%
	55.09	01.00	41	Yarn of synthetic staple fibres, for knitting infants clothing	Full duty less 6%
	55.09	02.00	46	Yarn of polyvinyl staple fibres, for knitting pile fabrics	Full duty less 6%
311.07				By the substitution for subheadings Nos. 52.04, 52.05, 52.06 and 56.05 of the following:	
	"52.04	01.00	44	Cotton yarn	Full duty less 6%
	52.05	01.00	40	Cotton yarn	Full duty less 6%
	52.06	01.00	47	Cotton yarn	Full duty less 6%
	56.05	01.00	45	Metallised yarn	Full duty less 6%"
311.09				By the substitution for subheadings Nos. 54.02 and 54.03 of the following:	
	"54.02	01.00	42	Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3 cN/dtex	Full duty less 6%
	54.03	01.00	49	Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenacity of less than 5,3cN/dtex)	Full duty less 6%"
311.10				By the substitution for subheadings Nos. 54.01, 54.02, 54.03, 5509.42 and 55.10 of the following:	
	"54.01	01.04	47	Sewing thread of man-made filaments, whether or not put up for retail sale (excluding thread of nylon or other polyamides and thread exceeding 1400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty less 6%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	54.02	01.04	43	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex (excluding yarn of nylon or other polyamides and yarn exceeding 140 dtex with discontinuous or broken colors), for the manufacture of carpets and mats	Full duty less 6%
	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 1400 dtex with discontinuous or broken colours), for the manufacture of carpets and mats.	Full duty less 6%
	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 6%
	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 6%
311.11				By the substitution for subheadings Nos 54.02 and 54.03 of the following:	
	"54.02	06.04	48	Synthetic filament yarn (excluding yarn of nylon or other polyamides and yarn of polyesters), for the manufacture of narrow fabrics	Full duty less 6%
	54.03	01.00	42	Yarn of man-made filaments (excluding yarn of polyamide and polyester fibres), for the manufacture of narrow fabrics	Full duty less 6%"
311.13				By the substitution for subheadings Nos. 54.02 and 54.04 of the following:	
	"54.02	02.00	44	Monofil, of less than 67 dtex, of synthetic fibre materials, (excluding prepared sewing yarn), not textured, for the manufacture of prepared packings	Full duty less 6%
	54.04	01.00	42	Monofil of synthetic filaments for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery	Full duty less 6%
	54.04	02.00	47	Strip of synthetic fibre materials, for the manufacture of prepared packings	Full duty less 6%"
311.18				By the substitution for subheadings No. 54.03 of the following:	
	"54.03	01.00	45	Yarn of cellulosic filaments, textured, exceeding 150 dtex but not exceeding 780 dtex, for the manufacture of tufted bedspreads	Full duty less 6%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.24				By the substitution for subheading No. 55.05 of the following:	
	"55.05	01.00	42	Waste (including yarn waste and pulled or garnetted rags) of polyester fibres, (filament or staple fibres), not carded, combed or otherwise prepared for spinning, for the manufacture of blankets.	Full duty less 6%"
316.11				By the substitution for subheadings Nos. 52.04, 52.05, 52.06, 52.07 and 5402.10 of the following:	
	"52.04	01.00	48	Cotton yarn	Full duty less 6%
	52.05	01.00	44	Cotton yarn	Full duty less 6%
	52.06	01.00	40	Cotton yarn	Full duty less 6%
	52.07	01.00	42	Cotton yarn	Full duty less 6%
311.16	5402.10	01.06	64	High tenacity yarn of nylon or other polyamides, not put up for retail sale, for the manufacture of optical fibre cables	Full duty less 6%
320.03				By the substitution for subheadings Nos. 5404.10 and 54.05 of the following:	
	"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 less 6%
	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 less 6%
320.05				By the substitution for subheadings Nos. 54.01, 54.02 and 54.03 of the following:	
	"54.01	01.00	48	Yarn of man-made filament, for the manufacture of dolls	Full duty less 6%
	54.02	01.00	44	Yarn of man-made filament, for the manufacture of dolls	Full duty less 6%
	54.03	01.00	40	Yarn of man-made filaments, for the manufacture of dolls	Full duty less 6%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
320.07				By the substitution for subheadings Nos. 5404.10 and 54.05 of the following:	
	5404.10	01.06	68	Synthetic monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm	Full duty less 6%
	54.05	01.04	46	Artificial monofilament of 67 dtex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm	Full duty less 6%

MADE this 17th day of November 1998.

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