

Statutory Instrument No. 2 of 2000

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

AMENDMENT OF SCHEDULE (NO. 1) NOTICE, 2000
(Published on 21st January, 2000)

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
39.01			By the substitution for subheading No. 3901.20.90 of the following:		
	"90	7	-- Other	kg	10% or 255c/kg less 90% with a maximum of 18%"
			By the substitution for subheading No. 3901.30.10 of the following:		
	"10	6	-- Of a value for duty purposes not exceeding 220c/kg	kg	10% or 170c/kg less 90% with a maximum of 18%"
			By the substitution for subheading No. 3901.90.90 of the following:		
	"90	1	-- Other	kg	10% or 255c/kg less 90% with a maximum of 18%"
39.02			By the substitution for subheading No. 3902.30 of the following:		
	"3902.30	2	-- Propylene copolymers	kg	10% or 230c/kg less 90% with a maximum of 18%"
39.04			By the substitution for subheadings Nos. 3904.2, 3904.30 and 3904.40 of the following:		
	"3904.2		- Other polyvinyl chloride:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3904.21		- - Non-plasticised:		
	.10	9	--- Liquids or pastes	kg	10% or 225c/kg less 90% with a maximum of 12%
	.90	7	--- Other	kg	10% or 220c/kg less 90% with a maximum of 12%
	3904.22		- - Plasticised:		
	.10	5	--- Liquids or pastes	kg	10% or 200c/kg less 90% with a maximum of 12%
	.90	3	--- Other	kg	10% or 225c/kg less 90% with a maximum of 12%
	3904.30	7	- Vinyl chloride-vinyl acetate copolymers	kg	10% or 230c/kg less 90% with a maximum of 12%
	3904.40		- Other vinyl chloride copolymers:		
	.10	1	-- Liquids or pastes	kg	10% or 230c/kg less 90% with a maximum of 12%
	.20	9	-- Powders, not mixed with any other substances	kg	10% or 230c/kg less 90% with a maximum of 12%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	4	- - Other	kg	10% or 225c/kg less 90% with a maximum of 12%"
39.15			By the substitution for subheadings Nos. 3915.10, 3915.20 and 3915.30 of the following:		
	"3915.10	7	- Of polymers of ethylene	kg	16%
	3915.20	1	- Of polymers of styrene	kg	16%
	3915.30	6	- Of polymers of vinyl chloride	kg	16%"
39.16			By the substitution for subheading No. 3916.10 of the following:		
	"3916.10		- Of polymers of ethylene:		
	.10	8	- - Monofilament	kg	16%
	.90	6	- - Other	kg	18%"
			By the substitution for subheading No. 3916.20.90 of the following:		
	" .90	0	- - Other	kg	16%"
			By the substitution for subheadings Nos. 3916.90.30, 3916.90.40 and 3916.90.50 of the following:		
	" .30	9	- - Rods, sticks and profile shapes, of polymers of styrene	kg	18%
	.40	6	- - Rods, sticks and profile shapes, of polymers of propylene	kg	18%
	.50	3	- - Rods, sticks and profile shapes, of polymerisation or copolymerisation products not elsewhere specified or included	kg	18%"
			By the substitution for subheading No. 3916.90.90 of the following:		
	" .90	2	- - Other	kg	16%"
39.17			By the substitution for subheadings Nos. 3917.29, 3917.3 and 3917.40 of the following:		
	"3917.29		- - Of other plastics:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	3	--- Seamless, of phenoplasts compounded with fibre, fabric or paper, without Fittings	kg	free
	.20	0	--- Of silicones, seamless, without fittings	kg	free
	.30	8	--- Of polymers of styrene, seamless, Without fittings	kg	16%
	.40	5	--- Of vinylidene polymers, vinyl acetate polymers, polyvinyl alcohol or acrylic polymers, seamless, without fittings	kg	16%
	.50	2	--- Of other condensation, polycondensation or polyaddition products, seamless, without fittings	kg	16%
	.60	0	--- Of other polymerisation or copolymerisation products, seamless, without fittings	kg	16%
	.70	7	--- Of cellulose nitrate, seamless, without fittings	kg	free
	.80	4	--- Of other artificial resins, seamless, without fittings	kg	free
	.85	5	--- Other, seamless, without fittings	kg	10%
	.90	1	--- Other	kg	16%
3917.3			- Other tubes, pipes and hoses:		
3917.31			--- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 Mpa:		
	.05	0	--- Composite tubes consisting of a core tube of polyesters and an outer tube of polyurethane with a braided textile reinforcing material between the core tube and outer tube, seamless, without fittings	kg	free
	.10	7	--- Of silicones, seamless, without fittings	kg	free
	.20	4	--- Of polymers of ethylene, seamless, without fittings	kg	16%
	.30	1	--- Of polymers of styrene, seamless without fittings	kg	16%
	.40	9	--- Of polymers of vinyl chloride, Seamless, without fittings	kg	16%
	.50	6	--- Of polymers of propylene, seamless, Without fittings	kg	16%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.60	3	- - - Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, Without fittings	kg	16%
	.70	0	- - - Of cellulose nitrate, seamless, without fittings	kg	free
	.75	1	- - - Of other condensation, polycondensation or polyaddition products, seamless, without fittings	kg	16%
	.80	8	- - - Of other polymerisation or copolymerisation products, seamless, without fittings	kg	16%
	.85	9	- - - Other, seamless, without fittings	kg	10%
	.90	5	- - - Other	kg	16%
3917.32			- - Other, not reinforced or otherwise combined with other materials, without fittings:		
	.03	0	- - - Artificial guts (sausage casings), seamed or with closed ends, unprinted	kg	free
	.05	7	- - - Artificial guts (sausage casings), seamed or with closed ends, printed	kg	10%
	.10	3	- - - Of silicones, seamless	kg	free
	.20	0	- - - Of polymers of ethylene, seamless	kg	16%
	.30	8	- - - Of polymers of styrene, seamless	kg	16%
	.40	5	- - - Of polymers of vinyl chloride, seamless	kg	16%
	.50	2	- - - Of polymers of propylene, seamless	kg	16%
	.60	2	- - - Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless	kg	16%
	.70	7	- - - Of cellulose nitrates, seamless	kg	free
	.75	8	- - - Of other condensation, polycondensation or polyaddition products, seamless	kg	16%
	.80	4	- - - Of other polymerisation or copolymerisation products, seamless	kg	16%
	.85	5	- - - Other seamless	kg	10%
	.90	1	- - - Other	kg	16%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3917.33	2	-- Other, not reinforced or otherwise com- bined with other materials, with fittings	kg	16%
	3917.39		-- Other:		
	.10	8	--- Of silicones, seamless, without fittings	kg	free
	.15	9	--- Of phenoplasts compounded with fibre, fabric or paper, seamless, without fittings	kg	free
	.20	5	--- Of polymers of ethylene, seamless, without fittings	kg	16%
	.25	6	--- Of polymers of styrene, seamless, without fittings	kg	16%
	.30	2	--- Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	kg	17%
	.35	3	--- Plaiting material, seamless, of polymers of vinyl chloride with a rattan core, without fittings	kg	free
	.40	0	--- Of polymers of propylene, seamless, without fittings	kg	16%
	.45	0	--- Of polymers of vinylidene chloride, polymers of vinyl acetate, polyvinyl alcohol or acrylic polymers, seamless, without fittings	kg	16%
	.50	7	--- Of cellulose nitrate, seamless, without fittings	kg	free
	.55	8	--- Of other condensation, polyconden- sation or polyaddition products, seamless, without fittings	kg	16%
	.60	4	--- Of other polymerisation or co-poly- merisation products, seamless, without fittings	kg	16%
	.65	5	--- Other, seamless, without fittings	kg	10%
	.90	6	--- Other	kg	16%
	3917.40	8	- Fittings	kg	16%
39.18			By the substitution for subheading No.3918.10 of the following:		
	"3918.10	8	- Of polymers of vinyl chloride	kg	16%"
			By the substitution for subheading No.3918.90.40 of the following:		
	"40	3	-- Of other condensation, polycondensation or polyaddition products	kg	16%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
39.19, 39.20 and 39.21			By the substitution for headings Nos.39.19 and 39.20 of the following:		
"39.19			Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:		
	3919.10		- In rolls of a width not exceeding 20 cm:		
	.01	4	-- Of alkyds, coated with glass microspheres	kg	free
	.03	6	-- Of polyethylene terephthalates	kg	16%
	.05	2	-- Of silicones	kg	free
	.07	9	-- Of other condensation, polycondensation or polyaddition products	kg	16%
	.10	9	-- Of polymers of ethylene	kg	16%
	.13	3	-- Of polymers of styrene	kg	16%
	.30	3	-- Of polymers of vinyl chloride	kg	16%
	.35	4	-- Of polymers of vinylidene chlorides, of a thickness not exceeding 0,05 mm, unprinted	kg	free
	.37	0	-- Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	kg	16%
	.39	7	-- Of acrylic polymers, coated with microspheres	kg	free
	.40	0	-- Of acrylic polymers	kg	16%
	.41	9	-- Of biaxially oriented polymers of propylene (excluding that which is self adhesive on both sides), of a width not exceeding 25 mm and of a value for duty purposes exceeding 1300c/m ²	kg	free
	.43	5	-- Of biaxially oriented polymers of propylene (excluding that which is self adhesive on both sides), of a width not exceeding 150 mm	kg	16%
	.45	1	-- Of biaxially oriented polymers of propylene (excluding that which is self adhesive on both sides), of a width exceeding 150	kg	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.47	8	-- Other, of biaxially oriented polymers of propylene	kg	free
	.50	8	-- Other, of polymers of propylene	kg	16%
	.53	2	-- Of other polymerisation or copolymerisation products	kg	16%
	.55	9	-- Of regenerated cellulose film	kg	16%
	.57	5	-- Of cellulose nitrates	kg	free
	.60	5	-- Of hardened proteins	kg	16%
	.63	2	-- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm	kg	free
	.65	6	-- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg	16%
	.67	2	-- Of other artificial resins	kg	free
	.90	7	-- Other	kg	10%
3919.90			- Other:		
	.01	6	-- Of alkyds, coated with glass micro-spheres	kg	free
	.03	2	-- Of polyethylene terephthalates	kg	16%
	.05	9	-- Of silicones	kg	free
	.07	5	-- Of other condensation, polycondensation or polyaddition products	kg	16%
	.10	5	-- Of polymers of ethylene	kg	16%
	.13	9	-- Of polymers of styrene	kg	16%
	.21	0	-- Of polymers of vinyl chloride, of a thickness not exceeding 0,25 mm, coated with glass microspheres	kg	free
	.30	9	-- Of other polymers of vinyl chloride	kg	17%
	.33	4	-- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg	free
	.35	0	-- Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted), polymers of vinyl acetate and polyvinyl alcohol	kg	16%
	.36	9	-- Of acrylic polymers, coated with glass microspheres	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.37	7	-- Of other acrylic polymers	kg	16%
	.40	7	-- Of biaxially oriented polymers of propylene (excluding that which is self adhesive on both sides)	kg	15%
	.43	1	-- Other, of biaxially oriented polymers of propylene	kg	free
	.45	8	-- Other, of polymers of propylene	kg	16%
	.47	4	-- Of other polymerisation or copolymerisation products	kg	16%
	.50	4	-- Of regenerated cellulose film	kg	16%
	.53	9	-- Of cellulose nitrate	kg	free
	.55	5	-- Of hardened proteins	kg	16%
	.59	8	-- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg	free
	.63	6	-- Of other artificial resins	kg	free
	.90	3	-- Other	kg	10%
39.20			Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:		
	3920.10	1	- Of polymers of ethylene	kg	16%
	3920.20		- Of polymers of propylene:		
	.20	0	-- Biaxially oriented (excluding that of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable)	kg	free
	.90	1	-- Other	kg	16%
	3920.30	0	- Of polymers of styrene	kg	free
	3920.4		- Of polymers of vinyl chloride:		
	3920.41	1	-- Rigid	kg	17%
	3920.42	8	-- Flexible	kg	17%
	3920.5		- Of acrylic polymers:		
	3920.51	6	-- Of polymethyl methacrylate	kg	16%
	3920.59	7	-- Other	kg	16%
	3920.6		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	3920.61	0	-- Of polycarbonates	kg	16%
	3920.62	7	-- Of polyethylene terephthalate	kg	free
	3920.63	3	-- Of unsaturated polyesters	kg	16%
	3920.69	1	-- Of other polyesters	kg	16%
	3920.7		- Of cellulose or its chemical derivatives:		
	3920.71	5	-- Of regenerated cellulose	kg	free
	3920.72	1	-- Of vulcanised fibre	kg	10%
	3920.73	8	-- Of cellulose acetate	kg	10%
	3920.79		-- Of other cellulose derivatives:		
	.10	3	--- Of cellulose nitrate	kg	free
	.90	1	--- Other	kg	10%
	3920.9		- Of other plastics:		
	3920.91	4	-- Of polyvinyl butyral	kg	16%
	3920.92	0	-- Of polyamides	kg	16%
	3920.93	7	-- Of amino-resins	kg	16%
	3920.94	3	-- Of phenolic resins	kg	16%
	3920.99		-- Of other plastics:		
	.05	6	--- Of silicones	kg	free
	.10	2	--- Of other condensation, polycondensation or polyaddition products	kg	16%
	.15	3	--- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm unprinted	kg	free
	.20	1	--- Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol	kg	16%
	.25	0	--- Strip of polytetrafluoroethylene, suitable for use as thread-sealing tape	kg	16%
	.30	7	--- Of other polymerisation or copolymerisation products	kg	16%
	.40	4	--- Of hardened proteins	kg	16%
	.50	1	--- Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm	kg	free
	.60	9	--- Of rubber hydrochlorides, of a thickness exceeding 0,05 mm	kg	16%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.70	6	- - - Of other artificial resins	kg	free
	.90	0	- - - Other	kg	10%
39.21			Other plates, sheets, film, foil and strip, of plastics:		
	3921.1		- Cellular:		
	3921.11	1	- - Of polymers of styrene	kg	16%
	3921.12	8	- - Of polymers of vinyl chloride	kg	17%
	3921.13	4	- - Of polyurethanes	kg	16%
	3921.14	0	- - Of regenerated cellulose	kg	10%
	3921.19		- - Of other plastics:		
	.10	5	- - - Of polyethylene terephthalates	kg	free
	.30	4	- - - Of other condensation, polyconden- sation and polyaddition products	kg	16%
	.40	1	- - - Of polymers of ethylene	kg	16%
	.50	9	- - - Of polymers of vinylidene, of polymers of vinyl acetate or of polyvinyl alcohol	kg	16%
	.55	3	- - - Of acrylic polymers	kg	16%
	.60	6	- - - Of other polymerisation or copolyme- risation products	kg	16%
	.65	7	- - - Of cellulose nitrate	kg	free
	.70	3	- - - Of hardened proteins	kg	16%
	.75	4	- - - Of rubber hydrochlorides, of a thick- ness not exceeding 0,05 mm	kg	free
	.80	0	- - - Of rubber hydrochlorides, of a thick- ness exceeding 0,05 mm	kg	16%
	.85	1	- - - Of other artificial resins	kg	free
	.90	8	- - - Other	kg	10%
	3921.90		- Other		
	.05	2	- - laminates of phenolic resins with a basis of paper or textile fibre, thermosetting	kg	10%
	.12	5	- - Other laminates of phenolic resin, thermosetting	kg	15%
	.14	1	- - Of alkyd resins, coated with glass microspheres	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.16	8	-- Textile fabrics embedded in or coated or covered on both sides with polyurethane	kg	15%
	.18	4	-- Of polyethylene terephthalates	kg	free
	.20	6	-- Of silicones	kg	free
	.22	2	-- Of other condensation, polycondensation or polyaddition products	kg	15%
	.24	9	-- Textile fabric embedded in or coated or covered on both sides with polymers of ethylene	kg	15%
	.26	5	-- Other, of polymers of ethylene	kg	15%
	.28	1	-- Of polymers of styrene	kg	15%
	.30	3	-- Textile fabrics of 3 or more plies, impregnated with polymers of vinyl chloride and embedded in or coated or covered on both sides with polymers of vinyl chloride, of a mass exceeding 8 kg/m ² and a thickness exceeding 6 mm, suitable for use as conveyor belting	kg	15%
	.45	1	-- Other, of polymers of vinyl chloride	kg	16%
	.50	8	-- Of polymers of vinylidene chloride, of a thickness not exceeding 0,05 mm, unprinted	kg	free
	.52	4	-- Of polymers of vinylidene chloride (exceeding that of a thickness not exceeding 0,05 mm, unprinted), of polymers of vinyl acetate or of polyvinyl alcohol	kg	15%
	.53	2	-- Of acrylic polymers, coated with glass microspheres	kg	free
	.54	0	-- Of other acrylic polymers	kg	15%
	.56	7	-- Of biaxially oriented polymers of propylene, of a width not exceeding 125 mm, metallised	kg	16%
	.58	3	-- Of biaxially oriented polymers of propylene, of a thickness not exceeding 0,09 mm and a width exceeding 125 mm	kg	16%
	.60	5	-- Of other biaxially oriented polymers of propylene	kg	free
	.62	1	-- Other, of polymers of propylene	kg	16%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.64	8	-- Textile fabrics embedded in or coated or covered on both sides with polymerisation or copolymerisation products	kg	15%
	.66	4	-- Of other polymerisation or copolymerisation products	kg	15%
	.68	0	-- Film of regenerated cellulose	kg	free
	.70	2	-- of cellulose nitrate	kg	free
	.72	9	-- Of hardened proteins	kg	15%
	.74	5	-- Of rubber hydrochloride, of a thickness not exceeding 0,05 mm	kg	free
	.76	1	-- Of rubber hydrochloride, of a thickness exceeding 0,05 mm	kg	free
	.78	8	-- Of other artificial resins	kg	free
	.90	7	-- Other	kg	10%”
39.23 and 39.24			By the substitution for headings Nos. 39.23 and 39.24 of the following:		
“39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:		
	3923.10 3923.2	2	- Boxes, cases, crates and similar articles - Sacks and bags (including cones):	kg	16%
	3923.21	3	-- Of polymers of ethylene	kg	16%
	3923.29		-- Of other plastics:		
	.30	6	--- Bags of regenerated cellulose film (excluding bags of sheeting, with handles), unprinted	kg	15%
	.90	1	--- Other	kg	16%
	3923.30 3923.40	1	- Carboys, bottles, flasks and similar articles - Spools, cops, bobbins and similar supports:	kg	16%
	.10	3	-- For use with textile machinery	kg	free
	.90	1	-- Other	kg	16%
	3923.50	0	- Stoppers, lids caps and other closures	kg	16%
	3923.90		- Other:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	6	- - Textile spinning cans	kg	free
	.20	3	- - Capsules and tubular neckbands, for bottles and similar containers	kg	5%
	.90	4	- - Other	kg	16%
39.24			Tablewear, kitchenware, other household articles and toilet articles, of plastics:		
	3924.10	6	- Tableware and kitcheware	kg	22%
	3924.90	2	- Other	kg	22%

MADE this 6th day of January, 2000.

B. GAOLATHE,
*Minister of finance and
Development Planning.*