

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

AMENDMENT OF SCHEDULES (NO. 10) NOTICE, 1997
(Published on 25th April, 1997)

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

Provision	Note
4811.21	The rate of duty on self-adhesive paper or paper-board, in rolls or sheets, is reduced from 24% to 22%.
Chapters 74 and 75	The rates of duty on certain products of copper and nickel and articles thereof is reduced as indicated.
Chapters 78, 79, 80 and 81	The rates of duty on certain articles of lead, zinc, tin, tungsten and magnesium are reduced to free.
Chapters 82 and 83	The rates of on tools, implements, cutlery, spoons and forks of base metal and parts thereof and on miscellaneous articles of base metals are amended to the extent set out hereto.
Chapter 86	The rates of duty on railway or tramway locomotives rolling-stock and parts thereof, railway or tramway fixtures and fittings and parts thereof, mechanical, including electro-mechanical traffic signaling equipment of all kinds, are equalized at free.
8703.10	The rate of duty on vehicles designed for travelling on snow, golf cars and similar vehicles is reduced from 20% to free.
8704.90.05	The rate of duty on golf carts of pedestrian type is reduced from 20% to free.
87.05	The rates of duty on special purposes motor vehicles are equalized at free.
8708.91.10	The rate of duty on radiators pressure caps is increased from free to 20%.
87.09	The rates of duty on works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms and parts of the foregoing vehicles are equalized at free.
87.10	The rate of duty on tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons and parts thereof is reduced from 19% to free.
87.12	The rate of duty on bicycles and on other cycles, not motorized is reduced from 30% to 22.5% and free, respectively.
8714.1	The rate of duty on parts and accessories of motorcycles is reduced from 15% to free.
89.03	The rates of duty on yachts and other vessels for pleasure or sports, rowing boats and canoes are reduced from 19% and 13% to 16% and 12% respectively.

Provision	Note
89.06	The rate of duty on certain vessels, including warships and lifeboats is reduced from 16% to free.
8907.90.10	The rate of duty on tanks of floating structures is reduced from 14% to free.
8908.00.10	The rate of duty on vessels and other floating structures for breaking up is reduced from 12% to free.
Chapters 90, 91 and 92	The rate of duty on optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus, clocks and watches and musical instruments, and parts and accessories thereof are reduced.
128.25/90.06/9006.40	The reference to subheading No. 9006.40.90 is replaced by a reference to subheading No. 9006.40.
317.06/9032.89 317.06/9114.90 317.10/90.29 317.13/9029.20/01.06 318.02/92.02 405.05/92.00	Rebate provisions are withdrawn as the goods are 317.06/9104.00 now free of duty.

Schedule No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
48.11			By the substitution for sub-heading No. 4811.21 of the following:		
	"4811.21	9	-- Self-adhesive	kg	22%"
74.07 and 74.08			By the substitution for headings Nos. 74.07 and 74.08 of the following:		
"7407			Copper bars, rods and profiles:		
	7407.10		- Of refined copper:		
	.30	7	-- Hollow profiles	kg	10%
	.90	0	-- Other	kg	12%
	7407.2		- Of copper alloys:		
	7407.21		-- Of copper-zinc base alloys (brass):		
	.20	0	--- Hollow profiles	kg	10%
	.90	1	--- Other	kg	12%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	7407.22		-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver):		
	.20	7	--- Hollow profiles	kg	10%
	.90	8	--- Other	kg	free
	7407.29		-- Other:		
	.20	1	--- Hollow profiles (excluding those of phosphor bronze)	kg	10%
	.90	2	--- Other	kg	12%
74.08			Copper wire:		
	7408.1		- Of refined copper:		
	7408.11	5	-- Of which the maximum cross-sectional dimension exceeds 6 mm	kg	free
	7408.19	6	-- Other	kg	free
	7408.2		- Of copper alloys:		
	7408.21	8	-- Of copper-zinc base alloys (brass)	kg	3%
	7408.22	6	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	free
	7408.29	0	-- Other	kg	free"
74.11			By the substitution for subheading No. 7411.10.10 of the following:		
	“.10	3	-- With an outside cross-sectional dimension not exceeding 115 mm	kg	12%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub- heading No. 7411.21 of the following:		
	"7411.21		- - Of copper-zinc base alloys(brass):		
	.15	5	- - - With an outside cross-sectional dimension not ex- ceeding 115 mm (excluding those with an outside cross-sectional dimension not exceeding 10 mm and a wall thick- ness not exceeding 0,3 mm)	kg	10%
	.90	2	- - - Other	kg	free"
74.12			By the substitution for subheadings Nos. 7412.10.90 and 7412.20 of the following:		
	" .90	5	- - Other	kg	free
	7412.20		- Of copper alloys:		
	.10	1	- - Brass bonds and junc- tions, for use with sanitary or waste water pipes	kg	12%
	.20	9	- - Branch pipe pieces, Y-pieces and coup- lings, for use with piping of an inside diameter not ex- ceeding 25,4 mm	kg	12%
	.80	2	- - Other, for use with piping of an inside diameter of less than 12,7 mm	kg	10%
	.90	9	- - Other	kg	free"
74.13, 74.14, 74.15 and 74.16			By the substitution for headings Nos. 74.13, 74.14, 74.15 and 74.16 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
74.13	7413.00		Stranded wire, cables, platted bands and the like, of copper, not electrically insulated:		
	7413.00.30	0	- Cables, cordage and rope; electric wire or cable	kg	5%
	.90	4	- Other	kg	free
74.14			Cloth (including endless bands), grill and netting of copper wire; expanded metal of copper:		
	7414.20	1	- Cloth	kg	free
	7414.90	3	- Other	kg	free
74.15			Nails, tacks, drawing pins, staples (excluding those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper:		
	7415.10	0	- Nails and tacks, drawing pins, staples and similar articles	kg	free
	7415.2		- Other articles, not threaded:		
	7415.21	1	- - Washers (including spring washers)	kg	free
	7415.29	2	- - Other	kg	free
	7415.3		- Other threaded articles:		
	7415.31	6	- - Screws for wood	kg	free
	7415.32	2	- - Other screws; bolts and nuts	kg	free
	7415.39	7	- - Other	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
74.16	7416.00	0	Copper springs	kg	free"
74.18			By the substitution for subheading No. 7418.19 of the following:		
	"7418.19	9	- - Other	kg	20%
74.19			By the substitution for heading No. 74.19 of the following:		
"74.19			Other articles of copper:		
	7419.10	5	- Chain and parts thereof	kg	free
	7419.9		- Other:		
	7419.91	8	- - Casts, moulded, stamped or forged, but not further worked	kg	free
	7419.99	9	- - Other	kg	free"
75.05			By the substitution for subheading No. 7505.1 of the following:		
	"7505.1		- Bars, rods and profiles:		
	7505.11	6	- - Of nickel, not alloyed	kg	free
	7505.12	2	- - Of nickel alloys	kg	free"
75.07 and 75.08			By the substitution for headings Nos. 75.07 and 75.08 of the following:		
"75.07			Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):		
	7507. 1		- Tubes and pipes:		
	7507.11	3	- - Of nickel not alloyed	kg	free
	7507.12	8	- - Of nickel alloys	kg	free
	7507.20	1	- Tubes or pipe fittings	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
75.08			Other articles of nickel:		
	7508.10	0	- Cloth, grill and netting, of nickel wire	kg	free
	7508.90	7	- Other	kg	free"
78.06			By the substitution for heading No. 78.06 of the following:		
"78.06	7806.00	4	Other articles of lead	kg	free"
79.03			By the substitution for subheading No. 7903.90 of the following:		
	"7903.90	6	- Other	kg	free"
79.04			By the substitution for heading No. 79.04 of the following:		
"79.04	7904.00	9	Zinc bars, rods, profiles and wire	kg	free"
79.06 and 79.07			By the substitution for headings Nos. 79.06 and 79.07 of the following:		
"79.06	7906.00	6	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	free
79.07	7907.00	6	Other articles of zinc	kg	free"
80.06 and 80.07			By the substitution for headings Nos. 80.06 and 80.07 of the following:		
"80.06	8006.00	8	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	free
80.07	8007.00	1	Other articles of tin	kg	free"
81.01			By the substitution for subheading No. 8101.10 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"8101.10	6	- Powders	kg	free"
			By the substitution for subheading No. 8101.91 of the following:		
	"8101.91	9	- - Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	kg	free"
81.04			By the substitution for subheadings Nos. 8104.30 and 8104.90 of the following:		
	"8104.30	6	-Raspings, turnings and granules, graded according to size; powders	kg	free
	8104.90	3	- Other	kg	free"
82.01			By the substitution for subheading No. 8201.10.10 of the following:		
	".10	5	- - Of a maximum blade width of more than 200 mm but not exceeding 320 mm	kg	22%"
			By the substitution for subheading No. 8201.20.30 of the following:		
	".30	4	- - Other, with a prong length exceeding 150 mm	kg	22%"
	"8201.30		By the substitution for subheading No. 8201.30 of the following: - Mattocks, picks, hoes and rakes:		
	.03	1	- - Mattocks; picks	kg	22%
	.20	1	- - Hoes with a working edge of a width not exceeding 320 mm	kg	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.40	6	-- Rakes with more than 8 prongs	kg	22%
	.90	2	-- Other	kg	free"
82.02			By the deletion of sub- heading No. 8202.20.10.		
			By the substitution for subheading No. 8202.39.30 of the following:		
	“.30	9	--- With a working part of tungsten carbide and a diameter not exceeding 600 mm	kg	22%"
82.03			By the substitution for subheading No. 8203.10 of the following:		
	“8203.10	5	- Files, raps and similar kg tools	15%"	
			By the substitution for subheading No. 8203.20.40 of the following:		
	“.40	9	-- Adjustable self-lock- ing pilers and grips	kg	22%"
82.04			By the substitution for heading No. 82.04 of the following:		
“82.04			Hand-operated spanners and wrenches (including torque meter wrenches but exclud- ing tap wrenches); inter- changeable spanner sockets, with or without handles:		
	8204.1		- Hand-operated spanners and wrenches:		
	8204.11		-- Non-adjustable:		
	.15	3	--- Double open and spanners of all sizes up to 36 mm; ring spanners of all sizes up to 36 mm; combination ring and open end spanners of all sizes up to 36 mm	kg	22%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.40	4	- - - Socket accessories (for example, ex- tensions, ratchet handles, speed braces, sliding T-handles, universal joints and swivel handles) with a drive of 9 mm or more but not ex- ceeding 21 mm (ex- cluding torque wrenches)	kg	22%
	.90	0	- - - Other	kg	free
	8204.12		- - Adjustable:		
	.10	9	- - - Pipe wrenches (ex- cluding chain pipe wrenches)	kg	22%
	.20	5	- - - Wrenches with a length of 140 mm or more but not exceed- ing 310 mm (includ- ing parts, whether or not worked)	kg	22%
	.90	7	- - - other	kg	free
	8204.20		- Interchangeable spanner sockets, with or without handles:		
	.40	2	- - With a drive of 9 mm or more but not exceeding 21 mm	kg	22%
	.90	9	- - Other	kg	free"
82.05			By the substitution for subheading No. 8205.10 of the following:		
	"8205.10	2	- Drilling, threading of tapping tools	kg	free"
			By the substitution for subheading No. 8205.51 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8205.51	7	- - Household tools By the substitution for subheading No. 8205.70.30 of the following:	kg	free"
	"30	1	- - Self-locking welding clamps; self-locking "C" clamps By the substitution for subheadings Nos. 8205.80 and 8205.90 of the following:	kg	22%"
	"8205.80	4	-Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	kg	free
	8205.90	9	- Sets of articles of two or more of the foregoing subheadings: By the substitution for headings Nos. 82.06, 82.07 and 82.08 of the following:	kg	free"
82.06, 82.07 and 82.08					
"82.06	8206.00	1	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	kg	free
82.07			Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, thread- ing, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools:		
	8207.1		- Rock drilling or earth boring tools:		
	8207.13		- - With working part of cermets:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	0	- - - Bits (excluding those of a kind used for raise boring and chisel blanks for rock drills)	kg	15%
	.90	4	- - - Other	kg	free
8207.19			- - Other including parts:		
	.10	4	- - - Parts of bits (including parts used for raise boring and other parts not incorporating cermets)	kg	15%
	.90	2	- - - Other	kg	free
8207.20		4	- Dies for drawing or extruding metal	kg	free
8207.30		9	- Tools for pressing, stamping or punching	kg	free
8207.40			Tools for tapping or threading:		
	.10	0	- - Screwing taps, of alloys steel or high speed steel	kg	20%
	.90	9	- - Other	kg	free
8207.50		8	- Tools for drilling (excluding rock drilling)	kg	free
8207.60			- Tools for boring or broaching:		
	.15	0	- - Reamers, tipped with tungsten carbide or high speed steel	kg	20%
	.90	8	- - Other	kg	free
8207.70			- Tools for milling:		
	.15	5	- - Milling cutters, tipped with tungsten carbide or of high speed steel	kg	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	2	- - Other	kg	free
	8207.80		-Tools for turning:		
	.10	9	- - Cutting tools,tipped with tungsten carbide	kg	20%
	.90	7	- - Other	kg	free
	8207.90	6	- Other interchangeable tools	kg	free
82.08			Knives and cutting blades, for machines or for mechanical appliances:		
	8208.10	3	- For metal working	kg	free
	8208.20	8	- For wood working	kg	free
	8208.30	2	- For kitchen appliances or machines used by the food industry	kg	free
	8208.40	7	- For agricultural, horticultural or forestry machines	kg	free
	8208.90	6	- Other	kg	free
82.09			By the substitution for subheading No.8209.00.10 of the following:		
	8209.00 10	0	- Tungsten carbide tips for for cutting tools for use with machine tools for working metal or metal carbides	kg	22%
82.11			By the substitution for subheadings Nos. 8211.10.30 and 8211.10.80 of the following:		
	.30	2	- - Table knives, not plated with precious metal	u	24%
	.80	9	- - Other, plated with precious metal	u	24%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No.8211.91.90 of the following:		
	.90	9	- - - Other	u	24%
			By the insertion after subheading No.8211.92.20 of the following:		
	.80	8	- - - Other, plated with precious metal	u	24%
			By the insertion after subheading No. 8211.93.30 of the following:		
	.80	4	- - - Other, plated with precious metal	u	20%
			By the substitution for subheading No. 8211.94.10 of the following:		
	.10	8	- - - For table knives excluding bread carving and similar knives)	kg	24%
			By the substitution for subheading No.8211.95.20 of the following:		
	.20	3	- - - For table knives having fixed blades, plated with precious metal	kg	24%
82.12 and 82.13			By the substitution for headings Nos. 82.12 and 82.13 of the following:		
82.12			Razors and razor blades (including razors blade blanks in stripes):		
	8212.10	4	- Razors	u	free
	8212.90	9	- Safety razor blades, includ- ing razor blade blanks in strips	u	free
	8212.90	0	- Other Parts	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
82.13	8213.00	3	- Scissors, tailors, shears and similar shears, and blades therefor	kg	free
82.14			By the substitution for sub-heading No.8214.10 of the following:		
	8214.10	1	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	15%
			By the deletion of subheading No. 8214.90.30.		
83.02			By the substitution for sub-heading No.8302.10 of the following:		
	8302.10	3	- Hinges	kg	20%
			By the substitution for sub-heading No.8302.30 of the following:		
	8302.30		- Other mountings, fittings and similar articles suitable for motor vehicles:		
	.30	4	- - Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames (excluding window opening mechanisms), of base metal	kg	5%
	.90	8	- - Other	kg	20%
83.04			By the substitution for heading No.83.04 of the following:		
83.04	8304. 00	6	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office -stamp stands and similar office desk equipment, of base metal (excluding office furniture of heading No 94.03)	kg	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION TICAL UNIT	STATIS- OF DUTY	RATE
83.06, 83.07 and 83.08			By the substitution for headings Nos. 83.06, 83.07 and 83.08 of the following:		
"83.06			Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal:		
	8306.10	8	- Bells, gongs and the like	kg	free
	8306.2		- Statuettes and other ornaments:		
	8306.21	9	- - Plated with precious metal	kg	free
	8306.29	7	- - Other	kg	free
	8306.30	7	- Photograph, pictures or similar frames; mirrors	kg	free
83.07			Flexible tubing of base metal, with or without fittings:		
	8307.10	1	- Of iron or steel	kg	10%
	8307.90	8	- Of other base metal	kg	10%
83.08			Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8308.10	5	- Hooks, eyes and eyelets	kg	17%
	8308.20		- Tubular or bifurcated rivets:		
	.10	7	- - Blind rivets	kg	15%
	.90	5	- - Other	kg	free
	8308.90		- Other, including parts:		
	.10	9	- - Frames with clasps for handbags	kg	free
	.20	6	- - Beads	kg	free
	.90	7	- - Other	kg	17%"
83.09			By the substitution for subheading No. 8309.90 of the following:		
	"8309.90		- Other:		
	.05	9	- - Of iron or steel	kg	5%
	.90	0	- - Other	kg	14%"
83.11			By the substitution for subheading No. 8311.10.10 of the following:		
	"10	3	- - With a mild steel core	kg	12%"
			By the substitution for subheading No. 8311.30.10 of the following:		
	"10	9	- - Welding electrodes with a mild steel core	kg	12%"
			By the substitution for subheading No. 8311.90.10 of the following:		
	"10	6	- - Welding electrodes with a mild steel core	kg	12%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
86.01, 86.02, 86.03, 86.04, 86.05, 86.06, 86.07 and 86.08			By the substitution for headings Nos. 86.01, 86.02, 86.03, 86.04, 86.05, 86.06, 86.07 and 86.08 of the following:		
"86.01			Rail locomotives powered from an external source of electricity or by electric accumulators:		
	8601.10	5	- Powdered from an external source of electricity	u	free
	8601.20	1	- Powdered by electric accumulators	u	free
86.02			Other rail locomotives; locomotive tenders:		
	8602.10	9	- Diesel-electric locomotives	u	free
	8602.90	5	- Other	u	free
86.03			Self-propelled railway or tramway coaches, vans and trucks (ex- cluding those of heading No. 86.04):		
	8603.10	2	- Powdered from an external source of electricity	u	free
	8603.90	9	- Other	u	free
86.04	8604.00	1	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
86.05	8605.00	5	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04)	u	free
86.06			Railway or tramway goods vans and wagons, not self-propelled:		
	8606.10	3	- Tank wagons and the like	u	free
	8606.20	8	- Insulated or refrigerated vans and wagons (excluding those of subheading No. 8606.10)	u	free
	8606.30	2	- Self-discharging vans and wagons (excluding those of subheading No. 8606.10 or 8606.20)	u	free
	8606.9		- Other:		
	8606.91	6	- - Covered and closed	u	free
	8606.92	2	- - Open, with non-removable sides of a height exceeding 60 cm	u	free
	8606.99	7	- - Other	u	free
86.07			Parts of railway or tramway locomotives or rolling-stock:		
	8607.1		- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
	8607.11	3	- - Driving bogies and bissel-bogies	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	8607.12	7	- - Other bogies and bissel-bogies	kg	free
	8607.19	4	- - Other, including parts	kg	free
	8607.2		- Brakes and parts thereof:		
	8607.21	8	- - Air brakes and parts thereof	kg	free
	8607.29	9	- - Other	kg	free
	8607.30	6	-Hooks and other coupling devices, buffers, and parts thereof	kg	free
	8607.9		- Other:		
	8607.91	3	- - Of locomotives	kg	free
	8607.99	0	- - Other	kg	free
86.08	8608.00	6	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	kg	free"
87.03			By the substitution for subheading No. 8703.10 of the following:		
	"8703.10	4	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	free"
87.04			By the substitution for subheading No. 8704.90.05 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.05	5	- - Golf carts, pedestrian type	u	free"
87.05			By the substitution for heading No. 87.05 of the following:		
"87.05			Special purpose motor vehicles (excluding those principally designed for the transport of persons or goods), (for ex- ample, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):		
	8705.10	1	- Crane lorries	u	free
	8705.20	6	- Mobile drilling derricks	u	free
	8705.30	0	- Fire fighting vehicles	u	free
	8705.40	5	- Concrete-mixer lorries	u	free
	8705.90	8	- Other	u	free"
87.08			By the substitution for subheading No. 8708.91 of the following:		
	"8708.91	5	- - Radiators	kg	20%"
87.09 and 87.10			By the substitution for headings Nos. 87.09 and 87.10 of the following:		
"87.09			Work trucks, self-pro- pelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas of airports for short distance transport of goods;		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			tractors of the type used on railway station platforms; parts of the fore- going vehicles:		
	8709.1		- Vehicles:		
	8709.11	2	- - Electrical	u	free
	8709.19	3	- - Other	u	free
	8709.90		- Parts:		
	.10	1	- - For tractors of the type used on rail- way station plat- forms	kg	free
	.90	8	- - Other	kg	19%
87.10	8710.00	1	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	u	free"
87.12			By the substitution for heading No. 87.12 of the following:		
"87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorised:		
	8712.00.10	6	- Bicycles	u	22,5%
	.90	4	- Other	u	free"
87.14			By the substitution for subheading No. 8714.1 of the following:		
	"8714.1		- Of motorcycle (inclu- ding mopods):		
	8714.11	7	- - Saddles	kg	free
	8714.19	8	- - Other	kg	free"
			By the substitution for subheading No. 8714.91 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"8714.91	3	-- Frames and forks, and parts thereof	kg	free"
			By the substitution for subheading No. 8714.95 of the following:		
	"8714.95	9	-- Saddles	u	free"
89.03			By the substitution for heading No. 89.03 of the following:		
"89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes:	-	
	8903.10	8	- Inflatable	u	16%
	8903.9		- Other:		
	8903.91	0	-- Sailboats, with or without auxillary motors	u	16%
	8903.92	7	-- Motorboats (excluding outboard motorboats)	u	16%
	8903.99		-- Other:		
	.10	9	--- Rowing shells of a kind commonly used for boatracing	u	12%
	.90	7	--- Other	u	16%"
89.06, 89.07 and 89.08			By the substitution for headings Nos. 89.06, 89.07 and 89.08 of the following:		
"89.06	8906.00	4	Other vessels, including warships and lifeboats (excluding rowing boats)	u	free
89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landing- stages, buoys and beacons):		
	8907.10	2	- Inflatable rafts	u	free
	8907.90	9	- Other	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
89.08	8908.00	1	Vessels and other float- ing structures for breaking up	u	free"
90.01			By the substitution for subheadings Nos. 9001.40 and 9001.50 of the following:		
	"9001.40	6	- Spectacle lenses of glass	u	free
	9001.50	0	- Spectacle lenses of other materials	u	free"
90.02			By the substitution for subheading No. 9002.20 of the following:		
	"9002.20	0	- Filters	kg	free"
90.04			By the substitution for subheading No. 9004.10 of the following:		
	"9004.10	3	- Sunglasses	u	14%"
90.07			By the substitution for heading No. 90.07 of the following:		
"90.07			Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:		
	9007.1		- Cameras:		
	9007.11	0	- - For film of less than 16 mm wide or for double 8 mm film	u	free
	9007.19	1	- - Other	u	free
	9007.20	9	- Projectors	u	free
	9007.9		- Parts and accessories:		
	9007.91	7	- - For cameras	kg	free
	9007.92	3	- - For projectors	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
90.08			By the substitution for subheadings Nos. 9008.40 and 9008.90 of the following:		
	"9008.40	1	- Photographic (excluding cinematographic) enlargers and reducers	u	free
	9008.90	4	- Parts and accessories	kg	free"
90.10			By the substitution for subheadings Nos. 9010.60 and 9010.90 of the following:		
	"9010.60	4	- Projection screens	u	free
	9010.90	8	- Parts and accessories	kg	free"
90.13			By the substitution for subheading No. 9013.10 of the following:		
	"9013.10	2	- Telescopic sights for fitting to arms; periscopes; telescopes, designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	free"
			By the substitution for subheadings Nos. 9013.80 and 9013.90 of the following:		
	"9013.80	4	- Other devices, appliances and instruments	u	free
	9013.90	9	- Parts and accessories	kg	free"
90.15			By the substitution in subheading No. 9015.40 for the statistical Unit "u" of the statistical unit "kg".		
90.18			By the substitution in subheading No. 9018.20 for the statistical unit "u" of the statistical unit "kg"		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 9018.3 of the following:		
	9018.3		- Syringes, needles, catheters, cannulae and the like:		
	9018.31		- - Syringes, with or without needles:		
	.10	3	- - - Disposable hypodermic syringes of plastics, of a capacity of less than 2 ml	u	22%
	.15	4	- - - Disposable hypod- ermic syringes of plastics, of a capacity of 2 ml or more but less than 5 ml	u	24% or 13c each less 70% with a maximum of 32%
	.20	0	- - - Disposable hypod- ermic syringes of plastics, of a capacity of 5 ml or more but less than 10 ml	u	24% or 18c each less 70% with a maximum of 32%
	.25	1	- - - Disposable hypod- ermic syringes of plastics, of a capacity of 10 ml or more but less than 20 ml	u	24% or 25c each less 70% with a maximum of 32%
	.30	8	- - - Disposable hypod- ermic syringes of plastics, of a capacity of 20 ml or more but less than 30 ml	u	24% or 35c each less 70% with a maximum of 32%
	.35	9	- - - Disposable hypod- ermic syringes of plastics, of a capacity of 30 ml or more	u	22%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	1	- - -Other	u	free
	9018.32		- - Tubular metal needles for sutures:		
	.20	7	- - -Hypodermic needles, including dental injection needles, with hubs	kg	15%
	.90	8	- - - Other	kg	free
	9018.39	7	- - Other	u	free"
			By the substitution in subheading No. 9018.49 for the statistical unit "kg" of the statistical unit "u"		
			By the substitution for subheading No. 9018.90 of the following:		
	"9018.90	7	- Other instruments and appliances	u	free"
90.21			By the substitution in subheadings Nos. 9021.40 and 9021.50 for the statistical unit "kg" of the statistical unit "u".		
90.26			By the substitution for heading No. 90.26 of the following:		
"90.26			Instruments and appa- rus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters) (excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32):		
	9026.10	6	- For measuring or checking the flow or level of liquids	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	9026.20	0	- For measuring or checking pressure	u	free
	9026.80	8	- Other instruments and apparatus	u	free
	9026.90	2	- Parts and accessories	kg	free"
90.27			By the substitution for subheading No. 9027.80 of the following:		
	"9027.80	1	- Other instruments and apparatus	u	free"
90.28 and 90.29			By the substitution for headings Nos. 90.28 and 90.29 of the following:		
"90.28			Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	9028.10	3	- Gas meters	u	free
	9028.20	8	- Liquid meters	u	free
	9028.30	2	- Electricity meters	u	free
	9028.90	6	- Parts and accessories	kg	free
90.29			Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers (excluding those of heading No. 90.14 or 90.15); stroboscopes:		
	9029.10	7	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u	free
	9029.20	1	- Speed indicators and tachometers; stroboscopes	u	free
	9029.90	3	- Parts and accessories	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
90.30			By the substitution for subheading No. 9030.39 of the following:		
	"9030.39	3	- - Other	u	free"
90.31			By the substitution for subheadings Nos. 9031.30, 9031.4, 9031.80 and 9031.90 of the following:		
	"9031.30	3	- Profile projectors	u	free
	9031.4		- Other optical instruments and appliances:		
	9031.41	8	- - For inspecting semiconductor wafers or devices or for inspecting photo-masks or reticles used in manufacturing semiconductor devices	u	free
	9031.49	1	- - Other	u	free
	9031.80	2	- Other instruments, appliances and machines	u	free
	9031.90	7	- Parts and accessories	kg	free"
90.32			By the substitution for heading No. 90.32 of the following:		
"90.32			Automatic regulating or controlling instruments and apparatus:		
	9032.10	4	- Thermostats	u	free
	9032.20	9	- Manostats	u	free
	9032.8		- Other instruments and apparatus:		
	9032.81	2	- - Hydraulic or pneumatic	u	free
	9032.89	3	- - Other	u	free
	9032.90	0	- Parts and accessories	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
91.03, 91.04, 91.05, 91.06, 91.07, 91.08, 91.09, 91.10, 91.11, 91.12, 91.13, and 91.14			By the substitution for heading Nos. 91.03, 91.04, 91.05, 91.06, 91.07, 91.08, 91.09, 91.10, 91.11, 91.12, 91.13 and 91.14 of the following:		
91.03			Clocks with watch move- ments (excluding clocks of heading No. 91.04):		
	9103.10	1	- Electrically operated	u	free
	9103.90	8	- Other	u	free
91.04	9104.00	0	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	u	free
91.05			Other clocks:		
	9105.1		- Alarm clocks:		
	9105.11	5	- - Electrically operated	u	free
	9105.19	6	- - Other	u	free
	9105.2		- Wall clocks:		
	9105.21	2	- - Electrically operated	u	free
	9105.29	0	- - Other	u	free
	9105.9		- Other:		
	9105.91	1	- - Electrically operated	u	free
	9105.99	2	- - Other	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	*STATIS- TICAL UNIT	RATE OF DUTY
91.06			Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time clock or watch movement or with synchronous motor (for example, time-registers, time recorders):		
	9106.10	2	- Time-registers; time recorders	u	free
	9106.20	7	- Parking meters	u	free
	9106.90	9	- Other	u	free
91.07	9107.00	1	Time switches with clock or watch movement or with synchronous motor	u	free
91.08			Watch movements, complete and assembled:		
	9108.1		- Electrically operated:		
	9108.11	6	- - With mechanical display only or with a device to which a mechanical display can be incorporated	u	free
	9108.12	2	- - With opto-electronic display only	u	free
	9108.19	7	- - Other	u	free
	9108.20	4	- With automatic winding	u	free
	9108.9		- Other:		
	9108.91	2	- - Measuring 33,8 mm or less	u	free
	9108.99	3	- - Other	u	free
91.09			Clock movements, complete and assembled:		
	9109.1		- Electrically operated:		
	9109.11	0	- - Of alarm clocks	u	free
	9109.19	0	- - Other	u	free
	9109.90	6	- Other	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
91.10			Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:		
	9110.1		- Of watches:		
	9110.11	5	- - Complete movements unassembled or partly assembled (movement sets)	u	free
	9110.12	6	- - Incomplete movements, assembled	kg	free
	9110.19	0	- - Rough movements	kg	free
	9110.90	1	- - Other	kg	free
91.11			Watch cases and parts thereof:		
	9111.10	7	- Cases of precious metal or of metal clad with precious metal	u	free
	9111.20	1	- Cases of base metal, whether or not gold- or silver-plated	u	free
	9111.80	9	- Other cases	u	free
	9111.90	3	- Parts	kg	free
91.12			Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:		
	9112.10	0	- Cases of metal	u	free
	9112.80	2	- Other cases	u	free
	9112.90	7	- Parts	kg	free
91.13			Watch straps, watch bands and watch bracelets, and parts thereof:		
	9113.10	4	- Of precious metal or of metal clad with precious metal	kg	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	9113.20	9	- Of base metal, whether or not gold- or silver-plated	kg	free
	9113.90	0	- Other	kg	free
91.14			Other clock or watch parts:		
	9114.10	8	- Springs, including hair-springs	kg	free
	9114.20	2	- Jewels	kg	free
	9114.30	7	- Dials	kg	free
	9114.40	1	- Plates and bridges	kg	free
	9114.90	4	- Other	kg	free"
92.01, 92.02, 92.03, 92.04, 92.05, 92.06, 92.07, 92.08 and 92.09			By the substitution for headings Nos. 92.01, 92.02, 92.03, 92.04, 92.05, 92.06, 92.07, 92.08 and 92.09 of the following:		
"92.01			Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:		
	9201.10	6	- Upright pianos	u	free
	9201.20	0	- Grand pianos	u	free
	9201.90	2	- Other	u	free
92.02			Other string musical instruments (for example, guitars, violins, harps):		
	9202.10	4	- Played with a bow	u	free
	9202.90	6	- Other	u	free
92.03	9203.00	9	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
92.04			Accordions and similar instruments; mouth organs:		
	9204.10	7	- Accordions and similar instruments	u	free
	9204.20	1	- Mouth organs	u	free
92.05			Other wind musical instruments (for example, clarinets; trumpets, bagpipes):		
	9205.10	0	- Brass-wind instruments	u	free
	9205.90	7	- Other	u	free
92.06	9206.00	2	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	u	free
92.07			Musical instruments, the sound of which is produced or must be amplified, electrically (for example, organs, guitars, accordions):		
	9207.10	8	- Keyboard instruments (excluding accordions)	u	free
	9207.90	4	- Other	u	free
92.08			Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments:		
	9208.10	1	- Musical boxes	u	free
	9208.90	8	- Other	u	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
92.09			Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) for musical instruments; metronomes, tuning forks and pitch pipes of all kinds:		
	9209.10	5	- Metronomes, tuning forks and pitch pipes	kg	free
	9209.20	9	- Mechanisms for musical boxes	kg	free
	9209.30	4	- Musical instrument strings	kg	free
	9209.9		- Other:		
	9209.91	8	- - Parts and accessories for pianos	kg	free
	9209.92	4	- - Parts and accessories for the musical instruments of heading No. 92.02	kg	free
	9209.93	0	- - Parts and accessories for the musical instruments of heading No. 92.03	kg	free
	9209.94	7	- - Parts and accessories for the musical instruments of heading No. 92.07	kg	free
	9209.99	9	- - Other	kg	free"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D	DESCRIPTION	EXTENT OF REBATE
317.06				By the deletion of tariff headings Nos. 9032.89, 9104.00 and 9114.90	
317.10				By the deletion of tariff heading No. 90.29.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D	DESCRIPTION	EXTENT OF REBATE
317.13				By the deletion of tariff heading No. 9029.20.	
318.02				By the deletion of tariff heading No. 92.09.	

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D	DESCRIPTION	EXTENT OF REBATE
405.05				By the deletion of tariff heading No. 92.00	

Part 2B of Schedule No. 1 to the Act

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DDUTY EXCISE CUSTOMS
128.25			By the substitution for subheading No. 9006.40.90 of the following: Instant print	37,5% 37,5%"
		"9006.40	cameras (excluding those designed for taking photographs for identity documents or identity cards)	

MADE this 20th day of February, 1997.

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