

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

AMENDMENT OF SCHEDULE (NO. 26) NOTICE, 1997
(Published on 26th September, 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

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
04.09			By the substitution for heading No. 04.09 of the following:		
"04.09	0409.00	0	Natural honey	kg	26%"
33.02			By the substitution for subheading No. 3302.10 of the following:		
	"3302.10		- Of a kind used in the food or drink industries:		
	.20	7	- - Containing ethyl or propyl alcohol	kg	10%
	.90	8	- - Other	kg	free"
33.03			By the substitution for heading No. 33.03 of the following:		
"33.03	3303.00	1	Perfumes and toilet waters	kg	20%"
41.04 and 41.05			By the substitution for headings Nos. 41.04 and 41.05 of the following:		
"41.04			Leather of bovine or equine animals, without hair on (excluding leather of heading No. 41.08 or 41.09):		
	4104.10		- Whole bovine skin leather, of a unit surface area not exceeding 2,6m ² :		
	.20	9	- - Less than 2,15m ² (excluding flesh splits)	kg	free
	.90	2	- - Other	kg	14%
	4104.2		- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	4104.21	5	- - Bovine leather, vegetable pre-tanned	kg	14%
	4104.22	1	- - Bovine leather, otherwise pre-tanned	kg	14%
	4104.29	6	- - Other	kg	14%
	4104.3		- Other bovine leather and equine leather, parchment dressed or prepared after tanning:		
	4104.31	3	- - Full grains and full grain splits	kg	14%
	4104.39	0	- - Other	kg	14%
41.05			Sheep or lamb skin leather, without wool on (excluding leather of heading No. 41.08 or 41.09):		
	4105.1		- Tanned or retanned but not further prepared, whether or not split:		
	4105.11	4	- - Vegetable pre-tanned	kg	12%
	4105.12	0	- - Otherwise pre-tanned	kg	12%
	4105.19	5	- - Other	kg	12%
	410.20	2	- Parchment-dressed or prepared after tanning	kg	12%
64.02			By the substitution for heading No. 64.02 of the following:		
*64.02			Other footwear with outer soles and uppers of rubber or plastics:		
	6402.1		- Sports footwear:		
	6402.12		- - Ski-boots, cross-country ski footwear and snowboard boots:		
	.10	9	- - - Ski-boots and cross-country ski	2u	30%
	.20	6	- - - Snowboard boots	2u	45%
	6402.19	6	- - Other	2u	45% or 500c/2u
	6402.20	3	- Footwear with upper straps or thongs Assembled to the sole by means of plugs	2u	45% or 500c/2u
	6402.30	8	- Other footwear, incorporating a protective metal toe-cap	2u	45% or 500c/2u
	6402.9		- Other footwear:	2u	45% or 500c/2u

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	6402.91	1	-- Covering the ankle	2u	45% or 500c/2u
	6402.99	2	-- Other	2u	45% or 500c/2u
64.03			By the substitution for subheading No. 6403.12.20 of the following:		
	.20	1	--- snowboard boots which incor- porate textile material in the external surface area of the upper (excluding the tongue)	2u	45%
			By the substitution for subheading No. 6403.51.15 of the following:		
	.15	5	--- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	45%
			By the substitution for subheading No 6403.59.15 of the following:		
	.15	6	--- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	45%
			By the substitution for subheading No. 6403.91.15 of the following:		
	.15	3	--- Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	45%
			By the substitution for subheading No. 6403.99.15 of the following:		
	.15	4	--- Footwear (excluding bedroom which slippers), incorporate textile material in the external surface area of the upper (excluding the tongue)	2u	45%
64.04			By the substitution for subheading No. 6404.11.90 of the following:		
	.90	8	--- Other By the substitution for subheading No. 6404.19.90 of the following:	2u	45% or 500c/2u
	.90	9	--- Other	2u	45% or 500c/2u
			By the substitution for subheading No. 6404.20.90 of the following:		
	.90	6	--- Other	2u	45% or 500c/2u

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
64.05			By the substitution for subheading No. 6405.20.90 of the following:		
	"90	8	- - -Other	2u	45% or 500c/2u"
			By the substitution for subheading No. 6405.90.90 of the following:		
	"90	1	- - Other	2u	45% or 500c/2u"
64.06			By the substitution for sub- headings Nos. 6406.10.35, 6406.10.90 and 6406.20 of the following:		
	"35	6	- - Other, of textile materials, rubber or plastics	kg	45%
	.90	9	- - Other	kg	24%
	6406.20	8	- Outer soles and heels, of rubber or plastic	kg	24%"
			By the substitution for subheading No. 6406.91.90 of the following:		
	"90	1	- - - Other	kg	24%"
			By the substitution for subheading No. 6406.99.10 of the following:		
	"10	4	- - - Gaiters, leggings and similar Articles, and parts thereof, wholly or principally of leather or composition leather	kg	22%"
			By the substitution for subheading No. 6406.99.90 of the following:		
	"90	2	- - - Other	kg	24%"

Schedule No. 2 to the Act

SUB- HEADING	DESCRIPTION OF GOODS	PROVI- SIONAL PAYMENT	IMPORTED FROM OR ORIGINA- TING IN
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other	13,2%	Sweden

SUB- HEADING	DISCRIPTION OF GOODS	PROVI- SIONAL PAYMENT	IMPORTED FROM OR ORIGINA- TING IN
	graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No. 48.01 or 48.03 and mono glazed paper and paperboard in sheets of a mass of 120 g/m ²)		
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No. 48.01 or 48.03)	26,4%	Votorantim Cellulose E Papel, Brazil
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No. 48.01 or 48.03 and monoglazed paper and paperboard in sheets of a mass of 120 g/m ²)	6,14%	Votorantim Cellulose E Papel, Brazil
4802.52	Uncoated and paperboard, white, containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of heading No. 48.01 or 48.03 and mono-glazed paper and paperboard in sheets of a mass of 120 g/m ²)	9,95%	Ripasa SA Cellulose E Papel, Brazil
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls excluding paper of heading No. 48.01 or 48.03)	19%	Champion Papel E Cellulose LTDA, Brazil

SUB- HEADING	DISCRIPTION OF GOODS	PROVI- SIONAL PAYMENT	IMPORTED FROM OR ORIGINA- TING IN
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No. 48.01 or 48.03 and monglazed paper and paperboard in sheets of a mass of 120 g/m ²)	12,65%	Champion Papel E Cellulose LTDA, Brazil
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No. 48.01 or 48.03 and monglazed paper and paperboard in sheets of a mass of 120 g/m ²)	12,65%	Champion Papel E Cellulose LTDA, Brazil
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No. 48.01 or 48.03)	26,4%	Brazil (excluding that Imported from Votorantim Cellulose E Papel, Ripasa SA Cellulose E Papel, Champion Papel E Cellulose LTDA and Companhia Suzano de Papel E Celulose)
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² , or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No. 48.01 or 48.03 and mono-glazed paper and paperboard in sheets of a mass of 120 g/m ²)	12,65%	Brazil (excluding those imported from Votorantim Cellulose E Papel, Ripasa SA Cellulose E Papel, Champion Papel E Cellulose LTDA and Companhia Suzano de Papel E Celulose)

SUB- HEADING	DISCRIPTION OF GOODS	PROVI- SIONAL PAYMENT	IMPORTED FROM OR ORIGINA- TING IN
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained b a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic pruposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No. 48.01 or 48.03)	15,5%	Poland
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in sheets (excluding paper of heading No. 48.01 or 48.03 and monoglazed paper and paperboard in sheets of a mass of 120 g/m ²)	8,92%	Poland
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets (excluding paper of heading No. 48.01 or 48.03 and monoglazed paper and paperboard in sheets of a mass of 120 g/m ²)	20,59%	Indonesia (excluding that imported from Indah Kiat's Tangerang Mill)
4802.52	Uncoated paper and paperboard, white, not containing fibres obtained by a mechanical process, of a mass of 40 g/m ² or more but not more than 150 g/m ² , of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls (excluding paper of heading No. 48.01 or 48.03)	13,2%	Sweden

Part 2 B of Schedule No. 1 to the Act

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
126.03			By the substitution for item item 126.02 of the following:		
126.03	87.03	8703.03	Motor cars and other motor vehicles principally desig- ned for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses and ambulances)	(0,000035 x A) -0,5}% with a maximum of 20 % (See Note 1 to this Part)	((0,000035 x B) - 0,5}% with a maximum of 20 % (See Note 2 to this Part)"

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINA- TING IN	RATE OF ANTI- DUMPING DUTY
216.02				By the insertion after item 216.01 of the following:			
216.02				Electrical machinery and equipment and parts thereof; sound recorders and reproducers, tele- vision image and sound recorders and repro- ducers, and parts and accessories of such articles			
	8536.20	01.06	67	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1000 V, with a current rating not exceeding 800 A and a rupture capacity exceeding 4,5 kA, imported from Hager of France		France	18,9%
02.06	61	02.06	61	Automatic circuit breakers, with casings of Plastics or other Insulating material, for a voltage not exceeding 1 000 V, with a current rating not exceeding 800 A, imported from Bticino of Italy or their Agent B Trading trading of Switzerland		Italy	23.6%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEMS	IMPORTED FROM OR ORIGINA- TING IN	RATE OF ANTI- DUMPING DUTY
		03.06	66	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1 000 V, with a current rating not exceeding 800 A, imported from Mitsubishi Electrical Corporation of Japan		Japan	4,6%
		04.06	60	Automatic circuit breakers, with casings of plastics or other insulating material, for a voltage not exceeding 1 000 V with a current rating of 130 A or more but not exceeding 800 A, imported from Groupe Schneider of France		France	7,6%

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. 52.08 of the following:	
	"5209.12	01.06	69	Woven fabrics of cotton, unbleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	Full duty less 20%
	5209.22	01.06	66	Woven fabrics of cotton, bleached, in a 3-thread or 4-thread twill, including cross twill weave, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	Full duty less 20%"
				By the insertion for rebate code 03.04 to Tariff heading No. 54.07 of the following:	
		"03.04	48	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No.54.04, of a mass exceeding 65 g/m ²	Full duty less the greater of 25% or 23c/m ² "

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.01				By the insertion after tariff heading No. 04.00 of the following:	
	04.09	01.04	47	Natural honey, in immediate packings of a content exceeding 1 kg, subject to such conditions as the Permanent Secretary, Ministry of Agriculture may allow by specific permit, for repacking into immediate packings of a content of less than 1 kg	Full duty"

MADE this 25th day of August, 1997.

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