

Statutory Instrument No. 124 of 1971

CUSTOMS, EXCISE AND SALES DUTY ACT, 1970
(22 of 1970)

AMENDMENT OF SCHEDULES (NO. 20) NOTICE, 1971

(Published on the 26th November, 1971)

IN EXERCISE of the powers conferred by section 50 of the Customs, Excise and Sales Duty Act, 1970 and all other powers thereunto him enabling, the Minister of Finance and Development Planning has amended the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE NO. I TO THE ACT

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V Preferential
		III General	M.F.N.		

General Note VI

By the substitution for General Note VI of the following:

“NOTE VI

PACKING MATERIALS AND CONTAINERS

Subject to the provisions of Note V, materials used for the packing of goods are not dutiable separately unless, in the opinion of the Secretary, they are not in the form of the usual packing for such goods or are in a form designed for use other than in the *bona fide* transportation of such goods or if there is reason to believe that such materials or containers are being used as packing material in order to evade duty thereon: Provided that returnable cylinders and other immediate containers of substantial value, the property of a person outside the Republic, imported as packing for imported goods are to be entered under their own appropriate headings.”

15.11 By the substitution in subheading No. 15.11.50 for the rate of duty in Column III of the following:

“15% or
2c per lb.
with a
maximum
of 20%”

24.02 By the substitution in subheading No. 24.02.10 for the rate of duty in Columns III and IV of the following:

“50c per
lb. net”

28.23 By the substitution in subheading No. 28.23.10 for the rate of duty in Column III of the following:

“10%”

34.01 By the substitution in subheading No. 34.01.90 for the rate of duty in Column III of the following:

“20%”

I Tariff Heading	II Statistical Unit	IV Rate of Duty			V
		III General	M.F.N.	Preferential	
38.09	By the substitution in subheading No. 38.09.10 for the rate of duty in Column III of the following:		"15%"		
44.04	By the substitution for subheading No. 44.04.10.90 of the following:				
	.20 With a f.o.b. price plus insurance and freight per cu. ft. exceeding 90c but not exceeding 100c	cu. ft.	45c per 100 cu. ft.		free (Canada)
	.90 Other	cu. ft.	free		
44.05	By the substitution for subheading No. 44.05.10.90 of the following:				
	.20 With a f.o.b. price plus insurance and freight per cu. ft. exceeding 90c but not exceeding 100c	cu. ft.	45c per 100 cu. ft.		free (Canada)
	.90 Other	cu. ft.	free"		
44.28	By the insertion after subheading No. 44.28.30 of the following:				
	"44.28.35 Rollers fitted with springs for roller blinds	no.	10%"		
84.12	By the substitution for tariff heading No. 84.12 of the following:				
	"84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:				
	.10 Containing a heating element	no.	5%		free (U.K.)
	.90 Other	no.	2½%		free (U.K.)"
84.52	By the insertion after subheading No. 84.52.10 of the following:				
	"84.52.20 Calculating machines and cash registers	no.	5%	free"	
84.53	By the substitution for subheading No. 84.53.10 of the following:				
	"84.53.10 Electronic data processing machines	no.	free"		
	By the substitution in subheading No. 84.53.20 for the rate of duty in Columns III and IV of the following:		"free"		

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
311.40	By the substitution for tariff heading No. 83.09 of the following: "83.09 Buckles (excluding buckle moulds), buckle-clasps, hooks and eyes (excluding hooks and eyes on tape), eyelets, slides and similar fittings, of base metal	Full duty"

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.30	By the substitution for paragraphs (1), (2) and (3) of tariff item 104.20 of the following: (1) For a period of 3 years (2) For a period of 4 years (3) For a period of 5 years or more	238c per gal. absolute alcohol 336c per gal. absolute alcohol 437c per gal. absolute alcohol	
609.04.40	By the substitution for item 609.04.40 of the following: 609.04.40 104.20 Spirits obtained by the distillation of any sugar cane product and entered for use: (1) In the manufacture of gin, in such quantities and at such times as the Director allow by specific permit	Full duty less 2445c per gal. of absolute alcohol	

Made the 18th day of November, 1971.

H.C.L. HERMANS,
Permanent Secretary,
Ministry of Finance and Development Planning.

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