

Statutory Instrument No. 61 of 1972

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

**AMENDMENT OF SCHEDULES (NO. 13) NOTICE, 1972**

(Published on the 28th July, 1972)

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. 1 TO THE ACT

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

Section XVI

By the substitution for Note 8 to Section XVI of the following:

8. A reference in this Section to "compression ignition engines as defined in Note 8 to this Section" shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:
- (a) Four-stroke, normally aspirated, with a cubic displacement of 5 250 cm<sup>3</sup> or more but not exceeding 6 150 cm<sup>3</sup>;
  - (b) Four-stroke, not normally aspirated, with a cubic displacement of 4 600 cm<sup>3</sup> or more but not exceeding 5 250 cm<sup>3</sup>;
  - (c) Two-stroke, normally aspirated, with a cubic displacement of 3 250 cm<sup>3</sup> or more but not exceeding 4 300 cm<sup>3</sup>; or
  - (d) Two-stroke, not normally aspirated, with a cubic displacement of 2 700 cm<sup>3</sup> or more but not exceeding 3 500 cm<sup>3</sup>.
9. A reference in this Section to "compression ignition engines as defined in Note 9 to this Section" shall be taken to mean internal combustion compression ignition engines answering to one of the following descriptions:
- (a) Four-stroke, normally aspirated, with a cubic displacement of 1 500 cm<sup>3</sup> or more but less than 5 250 cm<sup>3</sup>;
  - (b) Four-stroke, not normally aspirated, with a cubic displacement of 1 300 cm<sup>3</sup> or more but less than 4 600 cm<sup>3</sup>;

I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
(c) Two-stroke, normally aspirated, with a cubic displacement of 1 150 cm <sup>3</sup> or more but less than 3 250 cm <sup>3</sup> ; or (d) Two-stroke, not normally aspirated, with a cubic displacement of 1 000 cm <sup>3</sup> or more but less than 2 700 cm <sup>3</sup> ."					
84.06 By the substitution for subheading No. 84.06.35 of the following: "84.06.35 Railway locomotive engines (excluding parts thereof) By the substitution for subheadings Nos 84.06.45.10, 84.06.45.20, 84.06.45.30 and 84.06.45.40 of the following: .05 Stationary engines as defined in Note 9 to this Section .10 Stationary engines as defined in Note 8 to this Section .15 Other stationary engines .20 Identifiable for use solely or principally with tractors (excluding road tractors) or road rollers .40 Identifiable for use solely or principally with motor vehicles (excluding tractors other than road tractors)	no	5%		free (U.K.)"	
84.10 By the insertion after subheading No. 84.10.90 of the following: "84.10.95 Other pumps (excluding those suitable for use in the brewing of beer) imported with or incorporating compression ignition engines and defined in Note 9 to this Section	no	15%			
84.11 By the substitution for subheading No. 84.11.10 of the following: "84.11.10 Air compressors: .10 Imported with or incorporating compression ignition engines as defined in Note 9 to this Section .90 Other	no	15%		12% (U.K.)	
	no	5%	3%	free (U.K.)"	
84.22 By the substitution for subheading No. 84.22.40 of the following: "84.22.40 Cranes, telfers and lifting gear and parts thereof not provided for in any other subheading	no	7%			

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		IV General	V M.F.N.	VI Preferential
85.01 By the insertion after subheading No. 85.01.10.10 of the following: ".20 Imported with or incorporating compression ignition engines as defined in Note 9 to this Section	no.	15%		10% (U.K.)"
Section XVII By the deletion of Notes 6 and 7 to Section XVII.				
87.01 By the substitution for subheading No. 87.01.20 of the following: "87.01.20 Tracklaying tractors	no.	free"		
By the substitution for subheading No. 87.01.40 of the following: "87.01.40 Road tractors for semi-trailers	no.	20%		15% (U.K.; Ireland)"
87.02 By the substitution for subheadings Nos. 87.02.25, 87.02.30 and 87.02.35 of the following: "87.02.25 Vehicles for the transport of goods or materials, not elsewhere specified in this heading 87.02.30 Omnibusses and other public-service type passenger vehicles, with a seating capacity of 15 seats or more: .10 Assembled .20 Unassembled	no.  no. no.	20%  10% 20%"		
87.03 By the substitution for subheading No. 87.03.30 of the following: "87.03.30 Cranes, mounted on a motor vehicle type chassis	no.	7%"		
87.04 By the deletion of subheading No. 87.04.20				
87.07 By the substitution for subheading No. 87.07.05.20 of the following: ".20 Rider type, with internal combustion piston engines	no.	27%		20% (U.K.; Canada)"
By the substitution for subheading No. 87.07.08.10 of the following: ".10 With internal combustion piston engines	no.	27%		20% (U.K.; Canada)"
By the substitution for subheading No. 87.07.12.20 of the following: ".20 Rider type, with internal combustion piston engines	no.	27%		20% (U.K.; Canada)"

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85.01 By the substitution for subheading No. 85.01.10.10 of the following: "10 Imported with or incorporating compression ignition engines as defined in Note 8 to this Section	no.	26 000c each plus 5% with a maximum of 20%		26 000c each with a maximum of 15% (U.K.)"

SCHEDULE No. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
316.01	By the substitution for paragraphs (3), (4) and (5) of tariff heading No. 84.06 of the following: "(3) Internal combustion piston engines, for the manufacture of scrapers and road graders By the deletion of tariff heading No. 48.21. By the substitution for tariff heading No. 84.06 of the following: "84.06 Parts (finished or unfinished) of internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves)	Full duty"
317.03	By the substitution in paragraph (1) for paragraph (2) and (3) of tariff heading No. 84.06 of the following: "(2) Finished inlet and exhaust valves, except for motor vehicles of a gross vehicle mass of less than 10 160 kg, for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%"
317.10	By the substitution for tariff heading No. 84.06 of the following: "84.06 (1) Internal combustion piston engines, for the manufacture of crane trucks (2) Carburettors (3) Internal combustion compression ignition engines, for the manufacture of fork-lift trucks	Full duty Full duty Full duty"

SCHEDULE No. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
411.00	By the deletion of tariff heading No. 84.06.	
460.15	By the substitution for item 460.15 of the following: "460.15 Compression ignition engines as defined in Note 8 to Section XVI of Schedule No. 1 and machinery, as specified below, imported with or incorporating such engines, in such quantities and at such times and subject to such conditions as the Secretary for Industries may allow by specific permit: 84.06 Stationary engines 84.10 Pumps for liquids	Full duty Full duty

I Item	II Tariff Heading and Description	III Extent of Rebate
	85.01 Electrical generators: Liable to the preferential duty Liable to the general duty	Full duty Full duty less 5%''

Made this 20th day of July, 1972.

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

L2/7/172