

Statutory Instrument No. 76 of 1973

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

AMENDMENT OF SCHEDULES (NO. 29) NOTICE, 1973

(Published on the 21st September, 1973)

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 Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
132.00	By the deletion of tariff heading No. 09.00.	
134.00	By the deletion of tariff headings Nos. 17.04, 17.05, 18.06, 19.07, 19.08, 20.01, 20.02, 21.03 and 21.04.	
135.00	By the substitution for tariff headings Nos. 27.07 and 27.10 of the following: "27.07 Lubricating preparations containing not less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals 27.10 as basis, put up for sale as additives to motor vehicle fuel or lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 litre or 1 kg	20%"
136.00	By the substitution for tariff heading No. 32.09 of the following: "32.09 (1) Varnishes, lacquers, solvent-thinned paints and enamels (excluding pearl essence and stoving, catalysed, nitro-cellulose and acrylic products), in containers with a capacity of less than 200 litres (2) Distempers, emulsion paints, water-thinned paints or dispersion paints (3) Dyes or other colouring matter (excluding household blue and special dyes for laboratory use), in forms or packings of a kind sold by retail	5% 5% 5%"
	By the substitution for tariff heading No. 34.03 of the following: "34.03 Lubricating preparations, natural or synthetic, containing less than 70 per cent by mass of petroleum oils or of oils obtained from bituminous minerals, put up for sale as additives to motor vehicle fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 litre or 1 kg	20%"
	By the substitution for tariff heading No. 35.06 of the following: "35.06 Glues and products suitable for use as glues, in packages not exceeding a net mass of 1 kg	5%"
	By the substitution for tariff heading No. 36.06 of the following: "36.06 Matches (excluding Bengal matches)	5%"
	By the substitution for tariff headings Nos. 38.14 and 38.19 of the following: "38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, in containers not exceeding 1 litre or 1 kg	20%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	38.19 (1) Ink removers and stencil correctors, put up in retail packings	30%
	(2) Lubricating preparations and similar prepared additives for mineral oils, not elsewhere specified or included, in containers not exceeding 1 litre or 1 kg	20%''
137.00	By the substitution for paragraph (4) of tariff heading No. 39.00 of the following: ''(4) Artificial resins and plastic materials, cellulose esters and ethers in volatile organic solvents the mass of which does not exceed 50 per cent of the mass of the solution, put up for sale as varnishes, lacquers, paints, enamels and the like	5%''
	By the substitution for paragraphs (3) and (4) of tariff heading No. 39.07 of the following:	
	''(3) Awnings and sunblinds	15%
	(4) Camping goods (excluding tents)	15%''
	By the deletion of tariff heading No. 40.11.	
140.00	By the substitution for tariff heading No. 48.07 of the following:	
	''48.07 (1) Carbon and other copying papers and transfer papers, in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm (excluding thermosensitive transfer paper)	10%
	(2) Paper in strips or rolls of a width not exceeding 22 cm or in sheets of which no side exceeds 42 cm, of a kind used for printing or writing (excluding electrostatic paper and thermosensitive transfer paper)	10%''
	By the substitution for tariff heading No. 48.13 of the following:	
	''48.13 Carbon and other copying paper (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes (excluding thermosensitive transfer paper)	10%''
	By the substitution for paragraph (2) of tariff heading No. 48.15 of the following:	
	''(2) Writing, typewriting, duplicating and printing paper and paper-board (excluding electrostatic paper and thermosensitive transfer paper); paper for use with office machines and the like; blotting paper	10%''
141.00	By the substitution for tariff headings Nos. 58.01, 58.02 and 59.02 of the following:	
	''58.01 Carpets, carpeting and rugs, knotted pile (made up or not)	10%
	58.02 Other carpets, carpeting, rugs, mats and matting, made up or not (excluding articles of coir or similar hard vegetable fibres and carpets made up as original equipment for motor vehicles):	
	(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles	10%
	(2) Other	10%
	59.02 Felt carpets or carpeting (excluding carpets made up as original equipment for motor vehicles):	
	(1) Carpeting used in the manufacture of made-up carpets being original equipment for motor vehicles	10%
	(2) Other (including tiles)	10%''
	By the substitution for tariff heading No. 62.04 of the following:	
	''62.04 Awnings, sunblinds and camping goods (excluding tents)	15%''

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00	By the substitution for tariff heading No. 73.36 of the following: "73.36 Articles of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles), the following: (1) Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, ovens and gas-rings (2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment	5% 10%''
	By the substitution for tariff heading No. 74.17 of the following: "74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper (excluding parts of such apparatus), the following: (1) Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, ovens and gas-rings (2) Grates, fires and other space heaters, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment	5% 10%''
	By the deletion of tariff heading No. 82.09. By the deletion of tariff heading No. 82.14. By the substitution for tariff headings Nos. 83.03 and 83.04 of the following: "83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal (excluding magazines for explosives and doors therefor) 83.04 (1) Filing cabinets (2) Racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00), of base metal	10% 10% 15%''
146.00	By the substitution for tariff heading No. 84.37 of the following: "84.37 Knitting machines of a kind used for domestic purposes By the deletion of tariff heading No. 84.41. By the substitution for tariff headings Nos. 85.03 and 85.04 of the following: "85.03 Primary cells and primary batteries (excluding parts thereof) 85.04 Electric accumulators (6 or 12 V), of a kind commonly used in motor vehicles or with radios and re-chargeable accumulators of a kind commonly used with cameras, clocks, shavers, lightmeters and the like (excluding parts of such accumulators) By the substitution for tariff heading No. 85.12 of the following: "85.12 (1) Electric domestic stoves, ranges, cookers, ovens and hot-plates (excluding parts of such articles) (2) Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric smoothing irons; electrothermic domestic appliances (excluding, in each case, parts of such articles) (3) Electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters)	5%'' 10% 10%'' 5% 10% 15%''

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	By the substitution for tariff heading No. 85.20 of the following:	
	“85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs (excluding parts of all such articles)	5%”
150.00	By the substitution for tariff heading No. 94.00 of the following:	
	“94.00 (1) Household furniture (including garden furniture)	5%
	(2) Bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding church hassocks)	5%
	(3) Other furniture (excluding medical, dental, surgical or veterinary furniture (for example, operating tables, dentists' chairs), motor vehicle furniture, furniture identifiable for school, hospital, church or laboratory use and parts of furniture including upholstery parts of motor vehicle furniture)	10%”
152.00	By the substitution in paragraph (1) for paragraph (c) of the following:	
	“(c) oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors, and”	

MADE this 10th day of September, 1973.

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

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