

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

AMENDMENT OF SCHEDULES (NO. 46) NOTICE, 1984

(Published on 5th October, 1984)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

SCHEDULE

General Notes

By the substitution for Note V of the following:

"NOTE V
MASS FOR DUTY PURPOSES

- (1) When goods are dutiable by mass units, assessment shall be based on their legal mass unless otherwise provided.
- (2)(a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for otherwise in any tariff heading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers.
- (b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sets or units or in other marketable quantities but not the mass of cartons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
- (3) The net mass of any goods shall be the actual mass thereof excluding packing material.
- (4) The gross mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.
- (5) The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductible tare ascertained by mass measurement or an average deductible tare determined by the Director in respect of such goods".

SCHEDULE NO. 1 TO THE ACT

I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.	
23.02	By the substitution for tariff heading No. 23.02 of the following:				
"23.02	BRAN, SHARPS, AND OTHER RESIDUES DERIVED FROM THE SIFTING, MILLING OR WORKING OF CEREALS OR OF LEGUMINOUS VEGETABLES	kg	free	free	free"
58.05	By the substitution for subheadings Nos. 58.05.40 and 58.05.45 of the following:				
"58.05.40	Ribbon, in a plain or satin weave, of man-made fibres (continuous), of a width not exceeding 80 mm	kg	30%	free	free
58.05.45	Other ribbon, of man-made fibres or mixtures of man-made fibres and cotton, of a width not exceeding 50 mm	kg	30%	free	free"
	By the substitution for subheading No. 58.05.90 of the following:				
"58.05.90	Other narrow woven fabrics:				
.10	Of a width not exceeding 14 mm	kg	30%	free	free
.20	Of a width exceeding 14 mm but not exceeding 29 mm	kg	30%	free	free
.30	Of a width exceeding 29 mm but not exceeding 54 mm	kg	30%	free	free
.40	Of a width exceeding 54 mm but not exceeding 78 mm	kg	30%	free	free

I		II	III	IV	V	
Tariff Heading		Statistical	Rate of Duty			
		Unit	Fiscal	General	M.F.N.	
58.05.90	.50	Of a width exceeding 78 mm but not exceeding 100 mm	kg	30%	free	free
	.60	Of a width exceeding 100 mm but not exceeding 200 mm	kg	30%	free	free
	.70	Of a width exceeding 200 mm but not exceeding 300 mm	kg	30%	free	free"
69.07	By the substitution for subheading No. 69.07.10 of the following:					
	"69.07.10	Mosaics	m ²	20% plus 1,10 UA per m ²	free	free"

MADE this 25th day of September, 1984.

P.S. MMUSI,
*Vice-President and Minister of Finance
and Development Planning.*

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