

Statutory Instrument No. 159 of 1985

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

AMENDMENT OF SCHEDULES (NO. 71) NOTICE, 1985
(Published on 6th December, 1985)

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 below.

SCHEDULE

Schedule No. 1 to the Act

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty Fiscal	General	M.F.N.
03.01	By the substitution for tariff and headings Nos. 03.01 and 03.02				
03.02	of the following:				
"03.01	FISH, FRESH (LIVE OR DEAD), CHILLED OR FROZEN:				
03.01.10	Live fish		free	free	free
03.01.25	Fish, fresh or chilled (excluding fillets, livers or roes):				
.10	Salmon (<u>Oncorhynchus spp., Salmo salar, Hucho hucho</u>)	kg	0,06 UA per kg	free	free
.20	Flat fish (<u>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</u>)	kg	25% or 1,50 UA per kg	free	free
03.01.25	.25 Hake (<u>Merluccius spp., Urophycis spp.</u>)	kg	25% or 0,70 UA per kg	free	free
.30	Tunas (of the genus <u>Thunnus</u>) and skipjack or stripe-bellied bonito (<u>Euthynnus (Katsuwonus) pelamis</u>)	kg	0,06 UA per kg	free	free

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Tariff Heading		Statistical Unit	Rate of Duty		M.F.N.
			Fiscal	General	
.40	Herrings (<u>Clupea harengus</u> , <u>Clupea pallasii</u>)	kg	0,06 UA per kg	free	free
.45	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
.50	Kingklip (<u>Genypterus capensis</u>)	kg	25% or 1,50 UA per kg	free	free
.55	Sardines (<u>Sardina pilchardus</u> , <u>Sardinops spp.</u>), Sardinella (<u>Sardinella spp.</u>), brisling or sprats (<u>Spratus sprattus</u>)	kg	0,06 UA per kg	free	free
.60	Snoek (<u>Thyrsites atun</u>)	kg	25% or 0,70 UA per kg	free	free
03.01.25	.65 Dog-fish and other sharks	kg	0,06 UA per kg	free	free
.70	Mackerel (<u>Scomber scombrus</u> , <u>Scomber australasicus</u> , <u>Scomber japonicus</u>)	kg	25% or 0,70 UA per kg	free	free
.75	Horse-mackerel (<u>Trachurus trachurus</u>)	kg	25% or 0,70 UA per kg	free	free
.80	Eels (<u>Anguilla spp.</u>)	kg	0,06 UA per kg		
.90	Other	kg	25% or 0,70 UA per kg	free	free
03.01.35	Frozen fish (excluding fillets, livers or roes):				
.10	Salmon (<u>Oncorhynchus spp.</u> , <u>Salmo salar</u> , <u>Hucho hucho</u>)	kg	0,06 UA per kg	free	free

I		II	III	IV	V	
Tariff Heading		Statistical	Rate of Duty			
		Unit	Fiscal	General	M.F.N.	
	.20	Flat fish (<u>Pleuronectidae</u> , <u>Bothidae</u> , <u>Cynoglossidae</u> , <u>Soleidae</u> , <u>Scophthalmidae</u> and <u>Citharidae</u>)	kg	25% or 1,50 UA per kg	free	free
03.01.35	.25	Hake (<u>Merluccius</u> <u>spp.</u> , <u>Urophycis</u> <u>spp.</u>)	kg	25% or 0,70 UA per kg	free	free
	.30	Tunas (of the genus <u>Thunnus</u>) and skipjack or stripe- bellied bonito (<u>Euthynnus</u> (<u>Katsuwonus</u>) <u>pelamis</u>)	kg	0,06 UA per kg	free	free
	.40	Herring (<u>Clupea harengus</u> , <u>Clupea</u> <u>Pallasii</u>)	kg	0,06 UA per kg	free	free
	.45	Anchovies (<u>Engraulis</u> <u>spp.</u>)	kg	25%	free	free
	.50	Kingclip (<u>Genypterus</u> <u>capensis</u>)	kg	25% or 1,50 UA per kg	free	free
	.55	Sardines (<u>Sardina</u> <u>pilchardus</u> , <u>Sardinops</u> <u>spp.</u>), sardinella (<u>Sardinella spp.</u>), brisling or sprats (<u>Sprattus sprattus</u>)	kg	0,06 UA per kg	free	free

I		II	III	IV	V	
Tariff Heading		Statistical	Rate of Duty			
		Unit	Fiscal	General	M.F.N.	
03.01.35	.60	Snoek (<u>Thyrsites atun</u>)	kg	25% or 0,70 UA per kg	free	free
	.65	Dog-fish and other sharks	kg	0,06 UA per kg	free	free
	.70	Mackerel (<u>Scomber scombrus</u> , <u>Scomber australasicus</u> , <u>Scomber japonicus</u>)	kg	25% or 0,70 UA per kg	free	free
	.75	Horse-mackerel (<u>Trachurus trachurus</u>)	kg	25% or 0,70 UA per kg	free	free
	.80	Eels (<u>Anguilla spp.</u>)	kg	0,06 UA per kg	free	free
	.90	Other	kg	25% or 0,70 UA per kg	free	free
03.01.45		Fish fillets and other fish meat (whether or not minced) fresh, chilled or frozen:				
	.10	Of herrings	kg	0,06 UA per kg	free	free
	.20	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
	.90	Other	kg	25% or 2,00 UA per kg	free	free
03.01.55		Livers and roes	kg	0,06 UA per kg	free	free
03.02		FISH, DRIED, SALTED OR IN BRINE, SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS:				
03.02.05		Fish-meal fit for human consumption	kg	0.06 UA per kg	free	free
03.02.20		Liver and roes, dried, smoked, salted or in brine	kg	0,06 UA per kg	free	free

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Tariff Heading		Statistical Unit	Rate of Duty		M.F.N.
			Fiscal	General	
03.02.25	Fish fillets, dried, salted or in brine, but not smoked:				
.10	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
.20	Fresh water fish of the species Tilapia	kg	free	free	free
.90	Other	kg	25% or 2,00 UA per kg	free	free
03.02.35	Smoked fish, including fillets:				
.10	Salmon (<u>Oncorhynchus spp., Salmo salar, Hucho hucho</u>)	kg	0,06 UA per kg	free	free
.20	Herrings (<u>Clupea harengus, Clupea pallasii</u>)	kg	0,06 UA per kg	free	free
03.02.35	.30 Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
	.40 Fresh water fish of the species Tilapia	kg	free	free	free
	.90 Other	kg	25% or 2,00 UA per kg	free	free
03.02.45	Fish, dried, whether or not salted but not smoked:				
.10	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
.20	Fresh water fish of the species Tilapia	kg	free	free	free
.90	Other	kg	0,06 UA per kg	free	free
03.02.55	Fish, salted but not or smoked, and fish in brine:				

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Tariff Heading		Statistical Unit	Rate of Duty		M.F.N.
			Fiscal	General	
.10	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
.20	Fresh water fish of the species Tilapia	kg	free	free	free
.90	Other	kg	0,06 UA per kg	free	free
03.02.90	Other:				
.10	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
.20	Fresh water fish of the species Tilapia	kg	free	free	free
.90	Other	kg	0,06 UA per kg	free	free"
16.04	By the substitution for tariff heading No. 16.04 of the following:				
"16.04	PREPARED OR PRESERVED FISH, INCLUDING CAVIAR AND CAVIAR SUBSTITUTES:				
16.04.05	Fish, whole or in pieces, but not minced:				
.10	Salmon (<u>Oncorhynchus spp., Salmo salar, Hucho hucho</u>)	kg	0,06 UA per kg	free	free
.20	Sardines (<u>Sardina pilchardus</u>), brisling or sprats (<u>Sprattus sprattus</u>) in oil, in airtight metal containers	kg	0,024 UA per kg net	free	free
.30	Anchovies (<u>Engraulis spp.</u>)	kg	25%	free	free
.70	Other, frozen	kg	25% or 2,00 UA per kg	free	free

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty Fiscal	Rate of Duty General	M.F.N.
	.90 Other	kg	0,06 UA per kg	free	free
16.04.15	Other prepared or preserved fish:				
	.10 Fish paste	kg	0,165 UA per kg with a maximum of 25%	free	free
	.20 Anchovies (<u>Engraulis</u> spp.) (excluding fish paste)	kg	25%	free	free
	.30 Other, frozen	kg	25% or 2,00 UA per kg	free	free
	.90 Other	kg	0,06 UA per kg	free	free
16.04.25	Caviar and caviar substitutes:				
	.10 Caviar	kg	30%	free	free
	.20 Caviar substitutes	kg	27%	free	free"
29.31	By the deletion of subheadings Nos. 29.31.25, 29.31.30 and 29.31.31. By the deletion of subheading No. 29.31.60.				
29.34	By the substitution for tariff heading No. 29.34 of the following: "29.34 OTHER ORGANO-INORGANIC COMPOUNDS:				
	29.34.30 Dimethyl trichlorohydroxy ethyl phosphonate	kg	free	free	free
	29.34.90 Other	kg	10%	free	free"
76.03	By the substitution for subheadings Nos. 76.03.20, 76.03.25 and 76.03.30 of the following:				

I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV Rate of Duty General	V M.F.N.
"76.03.20 Other flat plates, sheets and strip (excluding circles and tread plate), not coiled:				
.05 Of a thickness exceeding 0,4 mm but not exceeding 10 mm, coated on one side with paint or enamel	kg	25% or 3,10 UA per kg less 75%	free	free
.10 Of a thickness exceeding 0,4 mm but not exceeding 10 mm, coated on both sides with paint or enamel	kg	25% or 3,20 UA per kg less 75%	free	free
76.03.20 .15 Of a thickness exceeding 0,25 mm but not exceeding 0,36 mm, containing, by mass, not less than 4,0 per cent but not more than 5,0 per cent magnesium and not more than 0,5 per cent manganese	kg	25% or 2,40 UA per kg less 75%	free	free
.25 Other, of a thickness 0,2 mm but not exceeding 10 mm, not coated with paint or enamel	kg	25% or 2,80 UA per kg less 75%	free	free
.90 Other	kg	free	free	free

I		II	III	IV	V
Tariff Heading		Statistical Unit	Rate of Duty Fiscal	General	M.F.N.
76.03.25	Embossed non-slip flooring (tread plate)	kg	free	free	
76.03.30	Plates, sheets and strip, not coiled, with a corrugated or other profile configuration:				
	.10 Containing, by mass, more than 99,9 per cent aluminium	kg	free	free	free
76.03.50	.15 Of a thickness exceeding 0,4 mm but not exceeding 10 mm, coated on one or both sides with paint or enamel	kg	25% or 3,40 UA per kg less 75%	free	free
	.50 Other, of a thickness exceeding 0,2 mm but not exceeding 10 mm, not coated with paint or enamel	kg	25% or 2,90 UA per kg less 75%	free	free
	.90 Other	kg	free	free	free"
By the substitution for subheading No. 76.03.60 of the following:					
"76.03.60	Other coiled plates, sheets and strip:				
	.07 Of a thickness exceeding 0,4 mm but not exceeding 10 mm, coated on one side with paint or enamel (excluding those which are perforated)	kg	25% or 3,20 UA per kg less 75%	free	free

I		II	III	IV	V	
Tariff Heading		Statistical Unit	Rate of Duty Fiscal	Rate of Duty General	M.F.N.	
76.03.60	.17	Of a thickness exceeding 0,4 mm but not exceeding 10 mm, coated on both sides with paint or enamel (excluding those which are perforated)	kg	25% or 3,30 UA per kg less 75%	free	free
	.27	Of a thickness exceeding 0,25 mm but not exceeding 0,36 mm, containing, by mass, not less than 4,0 per cent but not exceeding 5,0 per cent magnesium and not more than 0,5 per cent manganese (excluding those which are perforated and coated with paint or enamel)	kg	25% or 2,50 UA per kg less 75%	free	free
76.03.60	.37	Other, of a thickness exceeding 0,2 mm but not exceeding 10 mm, not coated with paint or enamel	kg	25% or 2,75 UA per kg less 75%	free	free
	.47	Perforated and coated with paint or enamel	kg	free	free	free
	.90	Other	kg	free	free	free ¹¹

I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV Rate of Duty General	V M.F.N.
76.06 By the substitution for sub-heading No. 76.06.15 of the following:				
"76.06.15 Tubes and pipes and blanks therefor and hollow bars, containing, by mass, not more than - 6,0 per cent copper or 6,0 per cent magnesium or 2,0 per cent silicon, or 8,5 per cent zinc, or 2,0 per cent manganese, or 2,0 per cent lead, or 4,0 per cent titanium, or 0,5 per cent boron:				
.10 Of an outside cross-sectional dimension of 6,5 mm or more but not exceeding 230 mm	kg	25% or 2,70 UA per kg less 75%	free	free
.90 Other	kg	free	free	free"

Part 4 of Schedule No.1 to the Act

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00	By the substitution for tariff heading No. 03.00 of the following: "03.00 Fish, crustaceans and molluscs (excluding goods of subheadings Nos. 03.01.25.45, 03.01.35.45, 03.01.45.20, 03.02.25.10, 03.02.35.10, 03.02.35.30, 03.02.45.10, 03.02.55.10 and 03.02.90.10)	10%"
164.00	By the substitution for tariff heading No. 16.00 of the following: "16.00 Preparations of meat, of fish, of crustaceans or molluscs (excluding goods of subheadings Nos. 16.01.05, 16.01.10, 16.02.20, 16.02.30, 16.03.10, 16.04.05.20, 16.04.05.30, 16.04.15.20, 16.04.25.20 and 16.05.80)	10%"

Schedule No. 3 to the Act

I Rebate Item	Tariff Heading	Rebate Code	II Description	III Extent of Rebate
312.01			By the substitution for rebate code 01.00 to tariff heading No. 39 of the following: "01.00 29 Artificial plastic material (excluding ethylene polymers or copolymers, of a relative density not exceeding 0,940, and vinyl chloride polymers or copolymers)	Full duty"

Schedule No. 4 to the Act

I Item	II Tariff Heading and Description	III Extent of Rebate
460.01	By the substitution for tariff heading No. 03.01 of the following: "03.01 Mackerel, horse-mackerel, snoek, kinglip and sole, in such quantities and at such times as the Permanent Secretary, Ministry of Agriculture may allow by specific permit	Full duty"

MADE this 7th day of November, 1985.

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

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