

*Statutory Instrument No. 4 of 1990*

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

**AMENDMENT OF SCHEDULES (NO.2) NOTICE, 1990  
(Published on 9th February, 1990)**

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**

| HEADING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION   | STATISTICAL UNIT | RATE OF DUTY |
|---------|-------------|-------|---|------------------|--------------|
| 39.21   |             |       | By the insertion before subheading No. 3921.90.02 of the following:   |                  |              |
|         | “.01        | 4     | Melamine, reinforced, laminated, supported or similarly combined with paper                                   | kg               | 20%”         |
| 73.26   |             |       | By the insertion after subheading No. 7326.90.65 of the following:  |                  |              |
|         | “.70        | 2     | Supports for foundry moulding cores   | kg               | 20%”         |
| 90.27   |             |       | By the insertion after subheading No. 9027.80.10 of the following:  |                  |              |
|         | “.20        | 6     | Analytical instruments, identifiable for use solely or principally for the chemical analysis of blood samples | no.              | free”        |

**Part 4 of Schedule No. 1 to the Act**

| SUR-CHARGE ITEM | TARIFF HEADING | SUR-CHARGE CODE | DESCRIPTION | RATE OF SURCHARGE |
|-----------------|----------------|-----------------|-------------|-------------------|
|-----------------|----------------|-----------------|-------------|-------------------|

Notes:

By the substitution for Note 7 (a) of the following:

“(a) which are entered in terms of rebate items 311.02/63.10, 316.09/8516.50, 316.17, 317.02 and 317.03 of Schedule No. 3 and rebate items 403.02, 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.24, 412.25, 470.00, 480.00 and 490.00 of Schedule No. 4.”

| SUR-CHARGE ITEM | TARIFF HEADING | SUR-CHARGE CODE | DESCRIPTION   | RATE OF SURCHARGE |
|-----------------|----------------|-----------------|---|-------------------|
| 166.00          |                |                 | By the insertion after tariff heading No. 28.00 of the following:   |                   |
|                 | "29.00         | 01.00           | Organic chemicals:<br>Goods of subheading No. 2901.10.10  | 20%"              |
| 167.00          |                |                 | By the substitution for surcharge code 03.00 to tariff heading No. 39.00 of the following:  |                   |
|                 |                | "03.00          | Goods of headings and subheadings Nos. 3917, 39.18, 39.19, 39.20, 39.21 (excluding subheading No. 3921.90.01), 39.22, 39.23, 39.25, 3926.10, 3926.20, 3926.30 and 3926.90   | 10%"              |
| 175.00          |                |                 | By the substitution for surcharge code 02.00 to tariff heading No. 73.00 of the following:  |                   |
|                 |                | "02.00          | Goods of headings and subheadings Nos. 73.02, 73.03, 73.04, 73.05, 73.06, 73.07, 73.08, 73.09, 73.12, 73.14, 73.15, 73.17, 73.18, 73.20, 7322.90.20, 73.24, 73.25 and 73.26 (excluding subheading No. 7326.90.70)   | 15%"              |
| 178.00          |                |                 | By the substitution for surcharge code 02.00 to tariff heading No. 90.00 of the following:  |                   |
| 178.00          |                | "02.00          | Goods of headings and subheadings Nos. 9001.10, 9005.80, 9005.90, 9006.10, 9006.20, 9006.30, 9006.51.10, 9006.52.10, 9006.59.10, 9006.91.10, 9007.19, 9007.29, 9007.9, 9008.20, 9008.40.10, 9008.90.20, 90.09, 9010.20, 9010.90.10, 9010.90.20, 90.11, 90.12, 9013.20, 90.14, 90.15, 90.16, 90.17, 9021.2, 9022.19, 9022.29, 9022.90, 90.24, 90.25, 90.26, 90.27 (excluding subheading No. 9027.80.20), 90.28, 90.29, 90.30, 90.31, 90.32 and 90.33 | 15%"              |

NOTES: The effect of this amendment is that —

- (a) butane, classifiable under subheading No. 2901.10.10 is now liable to surcharge at a rate of 20%;
- (b) plates, sheets, film, foil, tape and strip, consisting of paper impregnated with melamine, classifiable under subheading No. 3921.90.01, supports for foundry moulding cores, classifiable under subheading No. 7326.90.70 and analytical instruments for the chemical analysis of blood samples, classifiable under subheading No. 9027.80.20, are exempted from payment of surcharge; and
- (c) goods which may be cleared under rebate item 460.07/39.19 now becomes liable to payment of surcharge.

MADE this 15th day of December, 1989.

F.G. MOGAE,  
Minister of Finance and Development  
Planning.