

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

**AMENDMENT OF SCHEDULES (NO. 28) NOTICE, 1990**  
(Published on 29th June, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 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	STATIS- TICAL UNIT	RATE OF DUTY
07.13			By the substitution in sub-heading No. 0713.10.30 of the following:		
	.40	0	Yellow peas, whole	kg	0,62u /kg
	.50	8	Yellow peas, skinned or split	kg	25%"
39.14			By the substitution in sub-heading No. 3914.00.70 for check digit "5" of check digit "6".		
			By the substitution in sub-heading No. 3914.00.77 for check digit "0" of check digit "7".		
39.15			By the substitution in sub-heading No. 3915.90.20 for check digit "1" of check digit "8".		
84.07			By the deletion of sub-heading No. 8407.31.20.		
95.03			By the substitution in sub-heading No. 9503.90.10 for check digit "4" of check digit "2".		
			By the substitution in sub-heading No. 9503.90.30 for check digit "9" of check digit "7".		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution in sub-heading No. 9503.90.90 for check digit "2" of check digit "0".		
<b>NOTE: The effect of the amendment is that the rate of duty on spark ignition reciprocating piston engines of a cylinder capacity not exceeding 50 cm<sup>3</sup>, for use with tractors (excluding road tractors), is increased from free to 20% and certain check digits are rectified.</b>					

60.01			By the substitution for sub-headings Nos. 60.01.13.10 and 60.01.13.20 of the following:		
	“.10	4	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	1	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.22.10 and 60.01.22.20 of the following:		
	“.10	2	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	5	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.24.10 and 60.01.24.20 of the following:		
	“.10	5	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	2	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.26.10 and 60.01.26.20 of the following:		
	“.10	8	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	5	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.32.05 and 60.01.32.10 of the following :		
	“.05	0	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.10	7	Net fabrics	m <sup>2</sup>	5%”

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub-headings Nos. 60.01.34.10 and 60.01.34.20 of the following:		
	“.10	4	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	7	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.36.10 and 60.01.36.20 of the following:		
	“.10	2	Open-work fabrics similar	m <sup>2</sup>	5%
	.20	3	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.42.10 and 60.01.42.20 of the following:		
	“.10	1	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	9	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.44.10 and 60.01.44.20 of the following:		
	“.10	4	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	1	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.46.10 and 60.01.46.20 of the following:		
	“.10	7	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	4	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.52.05 and 60.01.52.10 of the following:		
	“.05	3	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.10	6	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.54.10 and 60.01.54.20 of the following:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	“.10	9	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	6	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 60.01.99.10 and 60.01.99.20 of the following:		
	“.10	9	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	6	Net fabrics	m <sup>2</sup>	5%”

With effect from 1 January 1988 up to and including 30 September 1988

60.02			By the substitution for sub-headings Nos. 6002.20.10, 6002.20.20 and 6002.20.30 of the following:		
	“.10	3	Open-work fabrics similar to lace, of a width not exceeding 18 cm	m <sup>2</sup>	5%
	.20	0	Open-work fabrics similar to lace, of a width exceeding 18 cm	m <sup>2</sup>	5%
	.30	8	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.41.10 and 6002.41.20 of the following:		
	“.10	9	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	6	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.42.10 and 6002.42.20 of the following:		
	“.10	5	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	2	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.43.05 and 6002.43.10 of the following:		
	“.05	5	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.10	1	Net fabrics	m <sup>2</sup>	5%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub-headings Nos. 6002.49.10 and 6002.49.20 of the following:		
	“.10	1	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	7	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.91.10 and 6002.91.20 of the following:		
	“.10	1	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	9	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.92.10 and 6002.92.20 of the following:		
	“.10	8	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	5	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.93.05 and 6002.93.10 of the following:		
	“.05	8	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.10	4	Net fabrics	m <sup>2</sup>	5%”
			By the substitution for sub-headings Nos. 6002.99.10 and 6002.99.20 of the following:		
	“.10	2	Open-work fabrics similar to lace	m <sup>2</sup>	5%
	.20	8	Net fabrics	m <sup>2</sup>	5%”
<b>With effect from 1 October 1988</b>					
60.02			By the substitution for sub-headings Nos. 6002.20.10, 6002.20.20 and 6002.20.30 of the following:		
	“.10	3	Open-work fabrics similar to lace, of a width not exceeding 18 cm	m <sup>2</sup>	20%
	.20	0	Open-work fabrics similar to lace, of a width exceeding 18 cm	m <sup>2</sup>	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	8	Net fabrics  By the substitution for sub- headings Nos. 6002.41.10 and 6002.41.20 of the following:	m <sup>2</sup>	20%''
	“.10	9	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.20	6	Net fabrics  By the substitution for sub- headings Nos. 6002.42.10 and 6002.42.20 of the following:	m <sup>2</sup>	20%''
	“.10	5	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.20	2	Net fabrics  By the substitution for sub- headings Nos. 6002.43.05 and 6002.43.10 of the following:	m <sup>2</sup>	20%''
	“.05	5	Open-work fabrics similar	m <sup>2</sup>	20%
	.10	1	Net fabrics  By the substitution for sub- headings Nos. 6002.49.10 and 6002.49.20 of the following:	m <sup>2</sup>	20%''
	“.10	1	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.20	7	Net fabrics  By the substitution for sub- headings Nos. 6002.91.10 and 6002.91.20 of the following:	m <sup>2</sup>	20%''
	“.10	1	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.20	9	Net fabrics  By the substitution for sub- headings Nos. 6002.92.10 and 6002.92.20 of the following:	m <sup>2</sup>	20%''
	“.10	8	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.20	5	Net fabrics  By the substitution for sub- headings Nos. 6002.93.05	m <sup>2</sup>	20%''

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
			and 6002.93.10 of the following:		
	“.05	8	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.10	4	Net fabrics	m <sup>2</sup>	20%”
			By the substitution for sub-headings Nos. 6002.99.10 and 6002.99.20 of the following:		
	“.10	2	Open-work fabrics similar to lace	m <sup>2</sup>	20%
	.20	8	Net fabrics	m <sup>2</sup>	20%”

NOTE: The rate of duty on open-work fabrics similar to lace, and net fabrics, is reduced to 5% for the period 1st January 1986 up to and including 30th September, 1988.

Part 4 of Schedule No. 1 to the Act

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
162.00			By the substitution for tariff heading No. 07.00 of the following:	
	“07.00	01.00	Edible vegetables and certain roots and tubers: Goods of headings and subheadings Nos. 0701.90, 07.02, 07.03, 07.04, 07.05, 07.06, 07.07, 07.08, 07.09, 07.10, 07.11, 07.12 (excluding sub-heading No. 0712.90.40), 0713.10.30, 0713.10.50, 0713.10.90, 0713.20.20, 0713.32, 0713.40.20, 0713.50, 0713.90 and 07.14 (excluding subheading No. 0714.10)	10%”

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11				By the insertion after tariff heading No. 52.12 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	*54.02	01.00	45	Synthetic filament yarn (excluding sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 dtex, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
	54.03	01.00	41	Artificial filament yarn (excluding sewing thread), not put up for retail sale, including artificial monofilament of less than 67 dtex, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit  By the insertion after tariff heading No. 54.08 of the following:	Full duty"
	*55.09	01.00	43	Yarn (excluding sewing thread), of synthetic staple fibres, not put up for retail sale, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty
	55.10	01.00	40	Yarn (excluding sewing thread), of artificial staple fibres, not put up for retail sale, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty"

**NOTE: Provision is made for a rebate of the full duty on certain yarn, with retrospective effect to 14th April, 1989.**

MADE this 15th day of May, 1990

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