

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

**AMENDMENT OF SCHEDULES (NO. 32 ) NOTICE, 1991**  
(Published on 10th May, 1991)

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 proposed to be 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
28.49			By the substitution for sub-heading No.2849.90 of the following:		
	"2849.90		Other:		
	.20	0	Carbides consisting of carbon combined with more than one metal element (excluding cobalt or nickel)	kg	free
	.30	8	Other tungsten carbides	kg	10%
	.90	1	Other	kg	10%"

**NOTE:** The effect of this amendment is that the rate of duty on certain carbides consisting of carbon combined with more than one metal element (excluding cobalt or nickel), is reduced from 10% to free.

37.01			By the substitution for sub-headings Nos. 3701.20.10 and 3701.20.20 of the following:		
	"30	2	Of paper or paperboard	kg	7,5%"
37.02			By the substitution for sub-headings Nos. 3702.20.10 and 3702.20.20 of the following:		
	"30	6	Of paper or paperboard	m	7,5%"
37.04			By the deletion of sub-headings Nos. 3704.00.20 and 3704.00.30.		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
NOTE:	The effect of the amendment is that -				
	(a) the rate of duty on instant print film, in plates or rolls, of paper or paperboard, are equalised at 7.5%;				
	(b) the rates of duty on instant print film, in plates or rolls, of textiles, is reduced to free; and				
	(c) the rates of duty on the products of heading No. 37.04 (excluding cinematograph film), is equalised at 10%.				

89.02			By the substitution for Heading No. 89.02 of the following:		
"89.02	8902.00	9	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS	no.	free"

NOTE: The rate of duty on fishing vessels, factory ships, and other vessels for processing or preserving fishery products is reduced from 20% to free.

**Part 2 Section B of Schedule No. 1 to the Act**

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
118.35			By the substitution for subheading No. 3701.20 of the following:		
		"3701.20	Instant print film	30%	30%"
118.40			By the substitution for subheading No. 3702.20 of the following:		
		"3702.20	Instant print film	30%	30%"

NOTE: The amendments are consequential to the amendment of headings Nos. 37.01 and 37.02 of Part 1 of Schedule No. 1.

MADE this 16th day of April, 1991.

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