

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

AMENDMENT OF SCHEDULES (NO. 34) 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
23.01			By the substitution for sub-heading No. 2301.20 of the following:		
	"2301.20	5	Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	2,5u/kg"
NOTE:	The rate of duty on flour meals and pellets, of fish or of crustacens, molluscs or other aquatic invertebrates is amended from 124u/kg less 100% to 2,5u/kg. The amendment has retrospective effect from 20 July 1990 in so far as it relates to any reduction in the rate of duty.				
82.05			By the substitution for sub-heading No. 8205.40 of the following:		
	"8205.40		Screwdrivers:		
	.10	3	Star-point screwdrivers (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	no.	23%
	.20	0	Flat-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9,5mm (excluding ratchet screwdrivers and screwdrivers with screwholding clamps)	no.	23%
	.30	8	Ratchet screwdrivers and screwdrivers with screwholding clamps	no.	3%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.40	5	Sets with a variety of screwdrivers which contain at least one star-point screwdriver or one flat-point screwdriver with a width at the point of 3 mm or more but not exceeding 9,5 mm	no.	23%
	.90	1	Other	no.	3%"

NOTE: Specific provision is made for screwdriver sets, with a variety of screwdrivers which contain at least one star-point or one flat-point screwdriver with a width at the point of at least 3 mm but not exceeding 9,5 mm, at a rate of duty of 23%. The scope of the various subheadings are also more clearly defined.

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

Notes By the substitution for Note 9 of the following:  
"9. No paragraph."

NOTE: The effect of the amendment is that the provision for exemption from the payment of such charge in respect of goods irrevocably ordered prior to 15 August 1988 by an undertaking whose continued existence was jeopardised by the payment of surcharge, is withdrawn.

MADE this 15th day of April, 1991.

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