

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

AMENDMENT OF SCHEDULES (NO. 76) NOTICE, 1991
(Published on 6th December, 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
27.07			By the substitution for sub-heading Nos. 2707.10, 2707.20 and 2707.30 of the following:		
	2707.10	8	Benzole	l	free
	2707.20	4	Toluole	l	free
	2707.30	9	Xylole	l	free"
27.11			By the substitution for heading No. 27.11 of the following:		
"27.11			PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.		
	2711.1		Liquefied:		
	2711.11	7	Natural gas	kg	free
	2711.12	3	Propane	kg	free
	2711.13		Butanes:		
	.10	7	In immediate packings of a content not exceeding 250 g	kg	15%
	.90	5	Other	kg	free
	2711.14	6	Ethylene, propylene, butylene and butadiene	kg	free
	2711.19	8	Other	kg	free
	2711.2		In gaseous state:		
	2711.21	1	Natural gas	kg	free
	2711.29		Other:		

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.10	7		Butanes, in immediate packings of a content not exceeding 250 g	kg	15%
	.90	8	Other	kg	free"
29.01			By the substitution for sub-heading No. 2901.10 of the following:		
	"2901.10		Saturated:		
	.10	9	Butanes, in immediate packings of a content not exceeding 250 g	kg	15%
	.20	6	Butanes, in immediate packings of a content exceeding 250 g	kg	10%
	.90	7	Other	kg	free"
			By the substitution for sub-headings Nos. 2901.23, 2901.24 and 2901.29 of the following:		
	"2901.23	5	Butene (butylene) and isomers thereof	kg	free
	2901.24	1	Buta-1,3-diene and isoprene	kg	free
	2901.29	3	Other	kg	free"
29.02			By the substitution for subheadings Nos. 2902.1, 2902.20, 2902.30 and 2902.4 of the following:		
	"2902.1		Cyclanes, cyclenes and cycloterpenes:		
	2902.11	1	Cyclohexane	kg	free
	2902.19	2	Other	kg	free
	2902.20	9	Benzene	l	free
	2902.30	4	Toluene	l	free
	2902.4		Xylenes:		
	2902.41	5	o-Xylene	l	free
	2902.42	1	m-Xylene	l	free
	2902.43	8	p-Xylene	l	free
	2902.44	4	Mixed xylene isomers	l	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub- headings Nos. 2902.60, 2902.70 and 2902.90 of the following:		
	"2902.60	8	Ethylbenzene	kg	free
	2902.70	2	Cumene	kg	free
	2902.90		Other:		
	.20	6	Naphthalene	kg	free
	.90	7	Other	kg	free"
29.03			By the substitution for sub- heading No. 2903.11 of the following:		
	"2903.11	5	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	free"
			By the substitution for sub- headings Nos. 2903.16, 2903.19 and 2903.2 of the following:		
	"2903.16	7	1,2-Dichloropropane (propy- lene dichloride) and dichlorobutanes	kg	free
	2903.19	6	Other	kg	free
	2903.2		Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	2903.21	8	Vinyl chloride (chloroethy- lene)	kg	free
	2903.22	6	Trichloroethylene	kg	20%
	2903.23	2	Tetrachloroethylene (perchloroethylene)	kg	20%
	2903.29	0	Other	kg	free"
			By the deletion of sub- heading No. 2903.30.20.		
			By the substitution for sub- headings Nos. 2903.30.40 and 2903.30.90 of the following:		
	".40	7	Bromoform; iodoform	kg	free
	.90	3	Other	kg	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub- headings Nos. 2903.40, 2903.5 and 2903.6 of the following:		
	"2903.40		Halogenated derivatives of acyclic hydrocarbons con- taining two or more different halogens:		
	.10	7	Chlorodifluoromethane	kg	free
	.20	7	Dichlorodifluoromethane	kg	free
	.30	4	Trichlorofluoromethane	kg	free
	.40	1	Trichlorotrifluoroethanes	kg	free
	.50	9	Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	free
	.60	6	Other derivatives perhalo- genated only with fluorine and chlorine	kg	free
	.70	3	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	free
	.90	8	Other	kg	free
	2903.5		Halogenated derivatives of cyclic, or cycloterpenic hydrocarbons:		
	2903.51	3	1,2,3,4,5,6-Hexachlorocyclohexane	kg	free
	2903.59		Other:		
	.10	1	Chlorocamphene	kg	free
	.30	6	Chlordane	kg	free
	.90	1	Other	kg	free
	2903.6		Halogenated derivatives of aromatic hydrocarbons:		
	2903.61	8	Chlorobenzene, o-dichloro- benzene and p-dichloro- benzene	kg	free
	2903.62	4	Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg	free
	2903.69	9	Other	kg	free"
31.03			By the substitution for sub- heading No. 3103.10 of the following:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	"3103.10	2	Superphosphates	kg	free"
31.04			By the substitution for sub-headings Nos. 3104.30 and 3104.90 of the following:		
	"3104.30	5	Potassium sulphate	kg	free
	3104.90	2	Other	kg	free"
31.05			By the substitution for sub-heading No. 3105.10 of the following:		
	"3105.10	4	Goods of this Chapter in tablets or similar forms or in packages of a gross mass not exceeding 10 kg	kg	free"
39.02			By the substitution for sub-heading No. 3902.10 of the following:		
	"3902.10	3	Polypropylene	kg	10% or 230u/kg less 90%"
			By the substitution for sub-heading No. 3902.30 of the following:		
	"3902.30	2	Propylene copolymers	kg	10% or 230u/kg less 90%"
39.05			By the substitution for sub-heading No. 3905.1 of the following:		
	"3905.1		Polymers of vinyl acetate:		
	3905.11	0	In aqueous dispersion	kg	10%
	2905.19	1	Other	kg	free"
39.06			By the substitution for heading No. 39.06 of the following:		
"39.06			ACRYLIC POLYMERS IN PRIMARY FORMS.		
	3906.10	8	Polymethyl methacrylate	kg	free
	3906.90		Other:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.20	9	Liquids and pastes (excluding polyacrylamide flocculating agents and the like (anionic and nonionic))	kg	10%
	.90	0	Other	kg	free"
39.07			By the substitution for sub-heading No. 3907.30.90 of the following:		
	“.90	6	Other	kg	10%”
			By the substitution for sub-heading No. 3907.50 of the following:		
	“3907.50	4	Alkyd resins	kg	10%”
			By the substitution for sub-heading No. 3907.60.90 of the following:		
	“.90	1	Other	kg	10%”
			By the substitution for sub-heading No. 3907.9 of the following:		
	“3907.9		Other polyesters:		
	3907.91	4	Unsaturated	kg	12,5%
	3907.99	5	Other	kg	free”
NOTE:	The rates of duty on certain hydrocarbons of headings Nos. 27.07, 27.11, 29.01, 29.02 and 29.03 and on certain fertilizers and plastics are amended.				
85.01			By the substitution for sub-headings Nos. 8501.53.40 and 8501.53.50 of the following:		
	“.40	8	Other, of an output exceeding 260 kW but not exceeding 2 250 kW, three-phase	no.	20%
	.50	7	Other, of an output exceeding 2 250 kW but not exceeding 5 600 kW, three-phase	no.	20%”
NOTE:	1. The effect of this amendment is that the rates of duty on AC electric motors of an output exceeding 260 kW but not exceeding 5 600 kW, three-phase, are amended from various rates of duty to 20%.				

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.07				By the deletion of tariff heading No. 29.01.	
306.01				By the deletion of tariff headings Nos. 29.01 and 29.02.	
				By the deletion of rebate code 02.00 to tariff heading No. 29.03.	
306.04				By the deletion of tariff heading No. 29.02.	
306.09				By the deletion of rebate code 02.00 to tariff heading No. 29.03.	
307.01				By the deletion of tariff headings Nos. 29.01, 29.02 and 29.03.	
307.03				By the deletion of tariff heading No. 39.05.	
307.05				By the deletion of tariff headings Nos. 39.05 and 39.06.	
307.07				By the deletion of tariff heading No. 29.02.	
307.08				By the deletion of tariff heading No. 29.01.	
316.11				By the deletion of tariff headings Nos. 39.05 and 39.06.	
NOTE:	The effect of this amendment is that certain rebate items are withdrawn as the rates of duty are reduced to free in Schedule No. 1.				

Schedule No. 4 to the Act

460.06				By the deletion of tariff heading No. 29.02.	
				By the deletion of rebate code 01.00 to tariff heading No. 29.03	
				By the deletion of rebate code 03.00 to tariff heading No. 29.03.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
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NOTE: The effect of this amendment is that certain rebate items are withdrawn as the rates of duty are reduced to free in Schedule No. 1.

MADE this 14th day of November, 1991.

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