

Statutory Instrument No. 20 of 1993

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

AMENDMENT OF SCHEDULES (NO. 12) NOTICE, 1993  
(Published on 19th February, 1993)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 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. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.00 and 304.01 "304.00				By the substitution for rebate items 304.00 and 304.01 of the following: PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
304.01				<u>Industry: Preparations of meat of fish or of crustaceans, molluscs or other aquatic invertebrates</u>	
	0202.30	02.06	69	Meat of bovine animals (excluding cuts), frozen, proved to the satisfaction of the Director that it is mechanically deboned meat, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers	Full duty less 8u/kg
		03.06	63	Meat of bovine animals, frozen, boneless, for the manufacture of cooked sausages and similar products	Full duty less 350u/kg
		04.06	68	Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the Permanent Secretary,	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Ministry of Commerce and Industry, may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers	
	0302.3	01.05	52	Tunas (of the genus <u>Thunnus</u> ), skipjack or stripe-bellied bonito ( <u>Euthynnus (Katsuwonus) pelamis</u> ) (excluding livers and roes), fresh or chilled, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty
	0302.61	01.06	68	Sardines ( <u>Sardinops spp.</u> ), fresh or chilled, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty
	0302.64	01.06	62	Mackerel ( <u>Scomber scombrus</u> ), <u>Scomber australasicus</u> , <u>Scomber japonicus</u> ), fresh or chilled, for the manufacture of fish paste	Full duty
	0303.4	01.05	56	Tunas (of the genus <u>Thunnus</u> ), and skipjack or stripe-bellied bonito ( <u>Euthynnus (Katsuwonus) pelamis</u> ), frozen, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	0303.71	01.06	61	Sardines ( <u>Sardinops spp.</u> ), frozen, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty
	0303.74	01.06	66	Mackerel ( <u>Scomber scombrus</u> , <u>Scomber australasicus</u> , <u>Scomber japonicus</u> ), frozen for the manufacture of fish paste	Full duty
	7612.90	01.06	66	Flat aluminium ring-pull cans, for the manufacture of prepared or preserved fish in airtight metal containers	Full duty"

NOTE: In restating rebate item 304.01 the wording of the rebate provision is aligned with the wording of relevant provisions in Schedule No. 1.

MADE this 4th day of January, 1993.

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