

Statutory Instrument No. 36 of 1993

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

AMENDMENT OF SCHEDULES (NO. 23) NOTICE, 1993
(Published on 8th April, 1993)

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.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
28.47			By the substitution for subheading No. 2847.00.10 and 2847.00.20 of the following:		
	"2847.00.10	5	Not solidified with urea, in containers holding 200 l or less	kg	10%
	.20	2	Not solidified with urea, in containers holding more than 200 l	kg	10%"
NOTE: The rate of duty on hydrogen peroxide, not solidified with urea, is increased from free to 10%.					

84.12			By the substitution for subheading No. 8412.29 of the following:		
	"8412.29		Other:		
	.10	7	External gear motors of cast iron with flow displacement from 15 cm ³ /revolution or more but not exceeding 280 cm ³ /revolution	no.	15%
	.90	5	Other	no.	free"
			By the substitution for subheading No. 8412.90.80 of the following:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	“.80	2	For hydraulic engines and motors (excluding parts for linear action (cylinder type))		15%”
			By the insertion after subheading No. 8413.60.10 of the following:		
	“.20	9	Hydraulic external gear pumps of cast iron with flow displacements from 15 cm ³ /revolution or more but not exceeding 280 cm ³ /revolution	no.	15%”
			By the insertion after subheading No. 8413.91.60 of the following:		
	“.80	2	For hydraulic external gear pumps		15%”

- NOTE: The effect of this amendment is that —
- (a) specific provision is made under subheading No. 8412.29.10 for hydraulic external gear motors of cast iron with flow displacements from 15 cm³/revolution or more but not exceeding 280 cm³/revolution and the rate of duty thereon is increased from free to 15%;
 - (b) the rate of duty on parts for hydraulic engines and motors (excluding parts for linear action (cylinder type)) classifiable within subheading No. 8412.90.80 is increased from free to 15%;
 - (c) specific provision is made under subheading No. 8413.60.20 for hydraulic external gear pumps of cast iron with flow displacements from 15 cm³/revolution or more but not exceeding 280 cm³/revolution and the rate of duty thereon is increased from free to 15%; and
 - (d) specific provision is made under subheading No. 8413.91.80 for parts for hydraulic external gear pumps and the rate of duty thereon is increased from free to 15%.

With effect from 13 December 1991 up to the including 19 March 1993

84.32			By the substitution for subheading No. 8432.10.10 of the following:		
	“.10	0	Of a kind designed to be drawn by animals	no.	free”
			By the substitution for subheadings Nos. 8432.29.10 and 8432.29.20 of the following:		
	“.10	2	Harrows of a kind designed to be drawn by animals	no.	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	6	Scarifiers, cultivators weeders and hoes, of a kind designed to be drawn by animals	no.	free"
			By the substitution for sub- heading No. 8432.30.10 of the following:		
	“.10	9	Of a kind designed to be drawn by animals	no.	free"
With effect from 19 March 1993					
84.32			By the substitution for subheading No. 8432.10.10 of the following:		
	“.10	0	Of a kind designed to be drawn by animals	no.	15%"
			By the substitution for subheading No. 8432.29.10 and 8432.29.20 of the following:		
	“.10	2	Harrows of a kind designed to be drawn by animals	no.	15%
	.20	6	Scarifiers, cultivators, weeders and hoes, of a kind designed to be drawn by animals	no.	15%"
			By the substitution for subheading No. 8432.30.10 of the following:		
	“.10	9	Of a kind designed to be drawn by animals	no.	15%"

NOTE: The effect of this amendment is that —

- (a) the specific rates of duty on agricultural equipment of a kind designed to be drawn by animals are reduced from 6 000u each on ploughs, scarifiers, cultivators, weeders and hoes, 600u each on harrows and 13 500u each on seeders, planters and transplanters respectively, to free of duty with effect from 13 December 1991 up to and including 19 March 1993; and
- (b) the rate of duty on the goods concerned is increased from free of duty to 15% with effect from 19 March 1993.

MADE this 22nd day of March, 1993.

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