

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

AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1993  
(Published on 30th 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 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
28.41			By the substitution for sub-heading No. 2841.60.10 of the following:		
	.05	4	Potassium permanganate	kg	free
	.15	1	Sodium permanganate	kg	free"
29.14			By the substitution for sub-heading No. 2914.30.10 of the following:		
	.20	9	Phenylacetone (1-phenylpropan-2-one)	kg	free
	.30	6	Other, liquid	kg	free"
29.16			By the substitution for sub-heading No. 2916.33.20 of the following:		
	.15	9	Salts of phenylacetic acid	kg	10%
	.25	6	Esters of phenylacetic acid	kg	10%"
29.22			By the substitution for sub-heading No. 2922.49.10 of the following:		
	.05	2	Anthranilic acid	kg	15%
	.07	9	Other acids	kg	15%
	.15	2	Salts of anthranilic acid	kg	10%"

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
29.24			By the insertion after sub-heading No. 2924.29.40 of the following:		
	“.45	1	2-Acetamidobenzoic acid	kg	10%”
29.32			By the insertion after sub-heading No. 2932.90.30 of the following:		
	“.41	7	Isosafrole	kg	10%
	.43	3	1-(1,3-Benzodioxol-5-yl) propan-2-one	kg	10%
	.45	1	Piperonal	kg	10%
	.47	6	Safrole	kg	10%”
29.33			By the insertion after sub-heading No. 2933.39.30 of the following:		
	“.40	2	Piperidine and its salts	kg	10%”
29.39			By the substitution for sub-heading No. 2939.40 of the following:		
	“2939.40		Ephedrines and their salts:		
	“.10	1	Ephedrine and its salts	kg	10%
	.20	7	Pseudoephedrine (INN) and its salts	kg	10%
	.90	8	Other	kg	10%”
			By the substitution for sub-heading No. 2939.60 of the following:		
	“2939.60		Alkaloids of rye ergot and their derivatives; salts thereof:		
	“.10	9	Ergometrine (INN) and its salts	kg	10%
	.20	6	Ergotamine (INN) and its salts	kg	10%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.30	3	Lysergic acid and its salts	kg	10%
	.90	7	Other	kg	10%''

NOTE: Specific provisions, at the existing rates of duty, are made for certain chemicals used in the manufacture of narcotic drugs and psychotropic substances.

33.02			By the substitution for sub-heading No. 3302.90.20 of the following:		
	.20	3	Perfume bases	l	15% plus 90u/l''

NOTE: The effect of this amendment is that the scope of subheading No. 3302.90.20 is extended to cover all perfume bases.

Chapter 84

By the insertion after the subheading note of the following:

"ADDITIONAL NOTE

1. For the purposes of sub-heading No. 8481.40 the expression "safety or relief valves" means -

(a) an automatic escape or relief valve (as for a steam boiler or hydraulic system) held shut by a device exerting a definite usually adjustable pressure, so that the valve lift and the steam, water or other contents escape when the pressure exceeds a pre-determined amount,

(b) a similar valve opening inward to admit air to a vessel in which the pressure is less than that of the atmospheric pressure and which prevents

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			the collapse of such vessel, or something that serves as an outlet for an excess of pressure, or		
			(c) a valve for the escape of steam or fluid under excessive pressure."		
84.81			By the substitution for sub-heading No. 8481.40 of the following:		
	"8481.40		Safety or relief valves:		
	.10	4	Of a kind commonly used with domestic hot water systems	no.	15%
	.90	2	Other	no.	free"

NOTE: The effect of this amendment is that —

(a) an additional note is inserted to define safety or relief valves classifiable under subheading No. 8481.40; and

(b) the separate provisions for breather or vent valves and other safety valves classifiable within subheadings Nos. 8481.40.20 and 8481.40.30 are deleted and the rate of duty under subheading No. 8481.40.90 is reduced from 5% to free.

Part 2B of Schedule No. 1 to the Act

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
118.20			By the substitution for item 118.20 of the following:		
"118.20	33.04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
		3304.10	Lip make-up preparations (excluding pastes and other intermediate products not put up for sale by retail)	37,5%	37,5%

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
3304.20			Eye make-up preparations (excluding pastes and other intermediate products not put up for sale by retail)	37,5%	37,5%
		3304.30	Manicure or pedicure preparations (excluding pastes and other intermediate products not put up for sale by retail)	37,5%	37,5%
		3304.91	Powers, whether or not compressed (excluding intermediate products not put up for sale by retail and baby powders)	37,5%	37,5%
		3304.99	Other (excluding pastes and other intermediate products not put up for sale by retail and barrier cream in packings of 5 kg or more)	37,5%	37,5%

NOTE: Item 118.20 is restated by restricting the exclusion of baby powders and barrier creams in packings of 5 kg or more to the subheadings under which they are classified in Schedule No. 1.

118.30			By the substitution for subheading No. 3307.10 of the following:		
	"3307.10		After-shave preparations (excluding pastes and other intermediate products not put up for sale by retail)	37,5%	37,5%

NOTE: The effect of this amendment is that all shaving preparations (with the exclusion of after-shave preparations) are now exempted from payment of ad valorem customs and excise duties.

MADE this 2nd day of April, 1993.

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