

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

AMENDMENT OF SCHEDULES (NO. 27) 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.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
02.07			By the insertion after sub-heading No. 0207.41.10 of the following:		
	“.20	9	Offal	kg	325u/kg less 100%”
NOTE:	Separate provision is made for frozen offal (excluding livers) of fowls of the species <u>Gallus domesticus</u> and the rate of duty thereon is reduced from 313u/kg to 325u/kg less 100%.				
84.13			By the substitution for sub-headings No. 8413.50.10 of the following:		
	“.10	7	With compression ignition engines	no.	15%”
			By the substitution for sub-heading No. 8413.60.10 of the following:		
	“.10	1	With compression ignition engines	no.	15%”
			By the substitution for sub-heading No. 8413.10 of the following:		
	“.10	7	With compression ignition engines	no.	15%”
NOTE:	The description under subheadings Nos. 8413.50.10, 8460.10 and 8413.81.10 is amended to make it clear that pumps of these subheadings are on importation fitted with compression ignition engines.				
85.39			By the substitution for sub-headings Nos. 8539.31.30, 8539.31.40, 8539.31.50 of the following:		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.35	9	Other, linear, of a length of less than 600 mm	no.	15%
	.45	6	Other, linear, of a length 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	no.	30%"
			By the substitution for sub-headings Nos. 8539.39.30, 8539.39.40 and 8539.39.50 of the following:		
	.35	9	Other fluorescent lamps, linear, of a length of less than 600 mm	no.	15%
	.45	7	Other fluorescent lamps, linear, of a length of 600 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more but not exceeding 40 mm and of 20 W or more but not exceeding 105 W	no.	30%"

NOTE: The effect of this amendment is that —

- (a) the rate of duty on fluorescent lamps, hot cathode (excluding mercury vapour lamps of 80 W or more but not exceeding 500 W), linear, of a length of more than 550 mm but not exceeding 600 mm is reduced from 25% to 15%; and
- (b) the rate of duty on certain fluorescent lamps (excluding mercury vapour lamps of 80 W or more but not exceeding 500 W), linear, of a length exceeding 600 mm but not exceeding 2 500 mm is increased from 25% to 30%.

MADE this 26th day of March, 1993.

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