

Statutory Instrument No. 78 of 1993

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

AMENDMENT OF SCHEDULES (NO. 48) NOTICE, 1993
(Published on 16th July, 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.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
11.08			By the substitution for heading No. 11.08 of the following:		
"11.08			STARCHES; INULIEN		
	1108.1		Starches:		
	1108.11		Wheat starch:		
	.10	8	In immediate packings of a content not exceeding 1,5 kg	kg	free
	.90	6	Other	kg	10%
	1108.12		Maize (corn) starch:		
	.10	4	In immediate packings of a content not exceeding 1,5 kg	kg	free
	1108.12		Other	kg	10%
	.90	2	Other	kg	10%
	1108.13		Potato starch:		
	.10	0	In immediate packings of a content not exceeding 1,5 kg	kg	free
	.90	9	Other	kg	10%
	1108.14		Manioc (cassava) starch:		
	.10	7	In immediate packings of a content not exceeding 1,5 kg	kg	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY
	.90	5	Other	kg	10%
	1108.19		Other starches:		
	.10	9	In immediate packings of a content not exceeding 1,5 kg	kg	free
	.90	7	Other	kg	10%
	1108.20	9	Inulien	kg	20%”

NOTES: The effect of this amendment is that —

a) the rate of duty on starches classifiable under subheadings Nos. 1108.11.10, 1108.12.10, 1108.13.10, 1108.14.10 and 1108.19.10 is reduced from 5,5u/kg to free; and

b) the rate of duty on starches classifiable under subheadings Nos. 1108.11.90, 1108.12.90, 1108.13.90, 1108.14.90 and 1108.19.90 is amended from 10% or 55u/kg less 90% to 10%.

17.01			By the substitution for heading No. 17.01 of the following:		
“17.01			CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM.		
	1701.1		Raw sugar not containing added flavouring or colouring matter:		
	1701.11	6	Cane sugar	kg	71,8u/kg
	1701.12	2	Beet sugar	kg	71,8u/kg
	1701.9		Other:		
	1701.91	2	Containing added flavouring or colouring matter	kg	71,8u/kg
	1701.99	3	Other	kg	71,8u/kg”

NOTE: The rate of duty on cane or beet sugar and chemically pure sucrose, in solid form, is increased from 66,1u/kg to 71,8u/kg.

42.04			By the substitution for heading No. 42.04 of the following:		
“42.04	4204.00		ARTICLES OF LEATHER OR OF COMPOSITION LEATHER, OF A KIND USED IN MACHINERY OR MECHANICAL APPLIANCES OR FOR OTHER TECHNICAL USES.		
	.10	9	Transmission belts and belting	kg	5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.25	7	Conveyor belts and belting and conveyor buckets, identifiable as integral parts of machinery, mechanical appliances and electrical appliances of Section XVI	kg	3%
	.45	1	Other conveyor belts and belting and conveyor buckets	kg	3%
	.65	6	Tools	kg	3%
	.80	2	Other, identifiable as integral parts of machinery, mechanical appliances and electrical appliances of Section XVI	kg	free
	.90	7	Other	kg	25%"

NOTE: Heading No. 42.04 is restated for the purposes of tariff simplification.

64.01			By the substitution for heading No. 64.01 of the following:		
"64.01			WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.		
	6401.10	5	Footwear incorporating a protective metal toe-cap	pr.	30%
	6401.9		Other footwear:		
	6401.91	8	Covering the knee	pr.	30%
	6401.92	4	Covering the ankle but not covering the knee	pr.	30%
	6401.99	9	Other	pr.	30%"

NOTE: The subdivisions of subheadings Nos. 6401.10, 6401.91, 6401.92 and 6401.99 are deleted.

85.27			By the substitution for subheading No. 8527.32 of the following:		
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HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	"8527.32	2	Not combined with sound recording or reproducing apparatus but combined with a clock	no.	25%"

NOTE: The rates of duty on certain radio-broadcast receivers combined with a clock are equalised at 25%.

93.03 By the substitution for the heading to subheading No. 9303.20 of the following:

"9303.20 Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:"

NOTE: The wording of subheading No. 9303.20 is aligned with the wording of the Nomenclature by the Customs Co-operation Council.

Part 2 B of Schedule No. 1

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
129.15			By the substitution for item 129.15 of the following:		
"129.15	93.03		OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLES-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):		
		9303.10	Muzzle-loading firearms	32,5%	32,5%
		9303.20	Sporting, hunting or target, shooting shotguns, including combination shotgun-rifles	32,5%	32,5%
		9303.30	Sporting, hunting or target-shooting rifles	32,5%	32,5%"

NOTE: The effect of this amendment is that the wording in Part 2B of Schedule No. 1 is brought in line with the relevant wording in Part 1 of Schedule No. 1.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.06				By the substitution for rebate item 304.06 of the following:	
"304.06				<u>Industry: Preparation of vegetables, fruit, nuts or other parts of plants</u>	
	0812.10	01.06	65	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption, for the manufacture of fruit salad, fruit cocktail or glace cherries	Full duty"
NOTES:	1.	The provisions for a rebate of duty on starches and sodium hydroxide for the manufacture of preparations of vegetables, fruits, nuts or other parts of plants, are withdrawn.			
	2.	The wording of the remaining provision of rebate item 304.06 is aligned with the wording of the relevant provision in Schedule No. 1.			
308.02				By the deletion of tariff headings Nos. 53.06 and 55.08.	
				By the deletion of tariff heading No. 55.13.	
308.02				By the deletion of tariff heading No. 55.15.	
				By the deletion of tariff heading No. 73.20.	
310.01				By the deletion of tariff heading No. 28.03.	
310.05				By the deletion of tariff heading No. 7607.20.	
310.08				By the deletion of tariff heading No. 32.10.	
NOTE:	Certain rebate provisions, which have fallen into disuse, are withdrawn.				

MADE this 30th day of June, 1993.

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