

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

AMENDMENT OF SCHEDULES (NO. 62) NOTICE, 1993
(Published on 15th October, 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
85.36			By the substitution for sub-heading No. 8536.20.30 of the following:		
	“.30	6	Other, for a voltage of less than 500 V	no.	20%”
			By the substitution for sub-heading No. 8536.30.30 of the following:		
	“.30	0	Switch fuses, for a voltage of less than 500 V	no.	20%”
			By the substitution for sub-headings Nos. 8536.50.45 and 8536.50.80 of the following:		
85.36	“.45	8	Other, for a voltage of less than 500 V (excluding motor starter switches)	no.	20%
	.80	6	Other, with moulded casings of plastics, with a current rating not exceeding 1,25 KA, for a voltage not exceeding 1 KV (AC) or 125 V per pole (DC) and a breaking capacity not exceeding 100 KA	no.	25%”
			By the substitution for sub-heading No. 8536.61.40 of the following:		
	“.40	8	Other, for a voltage of less than 500 V	no.	20%”
			By the substitution for sub-heading No. 8536.69.50 of the following:		

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	“.50	6	Other, for a voltage of less than 500 V	no.	20%”
85.37			By the insertion after sub-heading No. 8537.10.20 of the following:		
	“.30	5	Equipped with apparatus of subheading No. 8536.20.35 or 8536.50.80	no.	25%”
85.38			By the substitution for sub-heading No. 8538.90.60 of the following:		
	“.60	7	For other switches, plugs, sockets, socket outlets, adaptors and lamp-holders, for a voltage of less than 500 V		20%”

NOTE: The effect of this amendment is that —

(a) the existing provisions of subheadings Nos. 8536.20.30, 8536.30.30, 8536.50.45, 8536.50.80, 8536.61.40, 8536.69.50 and 8538.90.60 are restated; and

(b) a new subheading No. 8537.10.30 is created.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.01				By the insertion after tariff heading No. 84.08 of the following:	
	“8408.90	01.06	66	Compression-ignition internal combustion piston engines, four-stroke two-cylinder, normally aspirated, with a cylinder capacity of 350 cm ³ or more but less than 650 cm ³ , for the manufacture of air-conditioning and refrigerating equipment identifiable for use with refrigerated vehicles	Full duty”

NOTE: Provision is made for a rebate of the full duty on certain compression ignition internal combustion piston engines, for the manufacture of airconditioning and refrigerating equipment identifiable for use with refrigerated vehicles.

316.19 By the substitution for tariff headings Nos. 85.35, 85.36, 85.37 and 8538.90 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	"8535.30	01.06	63	Push button switches, for the manufacture of earth leakage relays	Full duty
	8538.90	02.06	60	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage not exceeding 1 KV	Full duty less 5%
316.19	8538.90	03.06	65	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage exceeding 24 KV but not exceeding 36 KV	Full duty less 5%
		04.06	67	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgear and automatic circuit breakers for a voltage exceeding 72.5 KV	Full duty less 5%
		05.06	64	Parts of dimmer switches and push-pull switches, for the manufacture of dimmer switches and push-pull switches, of a kind suitable for use in motor vehicles	Full duty"

NOTE: Certain provisions under rebate item 316.19 relating to parts for the manufacture of electric apparatus for switching or protecting electric circuits, or making connections to or in electrical circuits, is more clearly defined.

Schedule No. 4 to the Act

460.16				By the insertion after tariff heading No. 85.28 of the following:	
460.16	"85.36	01.04	44	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 KV, of flameproof, waterproof or watertight types	Full duty less 5%

NOTE: Provision is made for a rebate of the full duty less 5% on electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 KV.

MADE this 29th day of September, 1993.

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