

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

AMENDMENT OF SCHEDULES (NO. 67) NOTICE, 1993
(Published on 12th November, 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
39.03			By the substitution for sub-heading No. 3903.11 of the following:		
	"3903.11	3	Expansible	kg	free"
NOTE:	The rate of duty on expansible polystyrene is reduced from 7,5% to free.				
39.09			By the substitution for sub-headings Nos. 3909.10 and 3909.20 of the following:		
	3909.10		Urea resins; thiourea resins:		
	.15	7	Urea formaldehyde	kg	10%
	.90	4	Other	kg	free
	3909.20		Melamine resins:		
	.15	1	Melamine formaldehyde	kg	10%
	.90	9	Other	kg	free"
NOTE:	The rates of duty on urea formaldehyde and melamine formaldehyde, in primary forms, are reduced to 10%				
71.03			By the substitution for sub-heading No. 7103.10 of the following:		
	"7103.10	5	Unworked or simply sawn or roughly shaped	kg	free"
NOTE:	The effect of this amendment is that the rates of duty on precious stones (excluding diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped, are equalised at free and the statistical unit is amended to kg.				

Part 2B of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
106.00		By the substitution for tariff item 106.00 of the following:		
"106.00		PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
106.10	29.03	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
.03		Carbon tetrachloride	500u/kg	500u/kg
.05		1,1,1-Trichloroethane (methyl chloroform)	500u/kg	500u/kg
.09		Chlorotrifluoromethane	500u/kg	500u/kg
.11		Pentachlorofluoroethane	500u/kg	500u/kg
106.10.13		Tetrachlorodifluoroethanes	500u/kg	500u/kg
.15		Heptachlorofluoropropanes	500u/kg	500u/kg
.17		Hexachlorodifluoropropanes	500u/kg	500u/kg
.19		Pentachlorotrifluoropropanes	500u/kg	500u/kg
.21		Dichlorodifluoromethane	500u/kg	500u/kg
.23		Tetrachlorotetrafluoropropanes	500u/kg	500u/kg
.25		Trichloropentafluoropropanes	500u/kg	500u/kg
.27		Dichlorohexafluoropropanes	500u/kg	500u/kg
.29		Trichlorofluoromethane	500u/kg	500u/kg
.31		Chloroheptafluoropropanes	500u/kg	500u/kg
.33		Trichlorotrifluoroethanes	500u/kg	500u/kg
.35		Dichlorotetrafluoroethanes and chloropentafluoroethane	500u/kg	500u/kg
.37		Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	500u/kg	500u/kg
106.20	38.23	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES;CHEMICAL PRODUCTS AND PREPARTIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF		

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
		THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10		Mixtures containing acyclic hydrocarbons, perhalogenated only with fluorine and chlorine (excluding mixtures containing chlorodifluoromethane, dichloro- difluoromethane or trichloro- fluoromethane)	500u/kg	500u/kg
.20		Mixtures containing dichloro- difluoromethane or trichlorofluoromethane	500u/kg	500u/kg
.30		Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	500u/kg	500u/kg"

NOTE: The rate of excise and customs duty on certain chemicals is increased from 250u/kg to 500u/kg with effect from 1 January 1994.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
320.01				By the deletion of tariff heading No. 51.11.	
320.02				By the deletion of tariff heading No. 51.11.	
320.04				By the insertion after tariff heading No. 41.00 of the following:	
	"51.11	01.04	49	Woven fabrics of carded wool or of carded fine animal hair, for the manufacture of billiard tables	full duty less 20%

- NOTE:
1. The provisions for a rebate of duty on woven fabrics of carded wool or of carded fine animal hair, for the manufacture of furniture and fixtures and mattresses and similar padded stuffed or fitted furnishings, are withdrawn.
 2. Provision is made for a rebate of the full duty less 20% on woven fabrics of carded wool or of carded fine animal hair, for the manufacture of billiard tables.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				By the substitution for code 01.00 to tariff item 117.01 of the following:		
	"117.01	01.00	56	Road tractors for semi-trailers	(in respect of each road tractor for a semi- trailer with an excise value of less than UA33 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"	
609.17						
609.17				By the substitution for tariff items 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 of the following:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17	"117.05	01.00	55	Motor cars (including station wagons)	(in respect of each motor car with an excise value of less than UA33 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
	117.21	01.00	59	Motor vehicles for the transport of 10 or more but not exceeding 16 persons, including the driver	(in respect of each motor vehicle with an excise value of less than UA33 500, 0.0015 per cent	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17					per UA1 excise value in respect of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
	117.22	01.00	56	Motor vehicles for the transport of 17 or more persons, including the driver, mono-built	(in respect of each motor vehicle with an excise value of less than UA33 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a	
609.17						

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
					maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
609.17	117.24	01.00	50	Motor vehicles for the transport of goods, mono-built, of a vehicle mass not exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA33 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500, plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
609.17	117.24	01.00	50			

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
	117.26	01.00	55	Motor vehicles for the transport of goods, mono-built, of a vehicle mass exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA33 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
609.17	117.26	01.00	55			
	117.27	01.00	52	Motor vehicles for the transport of goods (excluding mono-built), of a vehicle mass not exceeding 2 000 kg with rear body or 1 900 kg without rear body	(In respect of each motor vehicle with an excise value of less than UA33.500, 0,0015 per cent UA1 excise value in respect	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
						of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed
609.17	117.27	01.00	52			
	117.29	01.00	57	Chassis fitted with engines and cabs, of of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of sub- heading No. 8704.10)		(In respect of each chassis with an excise value of less than UA33 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of
609.17	117.29	01.00	57			

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
					the total excise value of all motor vehicles removed	
	117.30	01.00	58	Chassis fitted with engines of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of sub- heading No. 8704.10)	(In respect of each chassis with an excise value of less than UA33 500, 0, 0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA33 500)	
609.17	117.30	01.00	58		plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of total excise value of all motor vehicles removed	

NOTE: The extend of rebate of duty on certain motor vehicles is amended with retrospective effect to 1 June 1993.

MADE this 21st day of October, 1993.

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