

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

AMENDMENT OF SCHEDULES (NO. 68) 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
09.02			By the substitution for heading No. 09.02 of the following:		
"09.02			TEA, WHETHER OR NOT FLAVOURED:		
	0902.10	9	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	free
	0902.20	3	Other green tea (not fermented)	kg	free
	0902.30	8	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	free
	0902.40	2	Other black tea (fermented) and other partly fermented tea	kg	free"
NOTE:	The effect of this amendment is that the rate of duty on flavoured tea is reduced from 25% to free.				
21.01			By the substitution for sub-heading No. 2101.20 of the following:		
	"2101.20	1	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extract, essences or concentrates or with a basis of tea or mate	kg	free"
NOTE:	The rates of duty on extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate are reduced from various rates of duty to free.				

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
28.13			By the substitution for sub- heading No. 2813.90.10 of the following:		
	“.10	3	Phosphorous pentasulphide	kg	free”
NOTE:	The rate of duty on phosphorous pentasulphide is reduced from 10% to free.				
40.01			By the substitution for sub- heading No. 4001.10 of the following:		
	“4001.10	1	Natural rubber latex, whether or not pre- vulcanised	kg	free”
NOTE:	Subheading No. 4001.10 is restated by the deletion of the subdivisions so as to simplify the customs tariff.				
85.19			By the insertion after sub- heading No. 8519.99.10 of the following:		
	“.20	3	Compact disc players, coin or disc operated	no.	free”
NOTE:	The rate of duty on coin or disc operated compact disc players is reduced from 20% to free.				
92.01			By the substitution for sub- heading No. 9201.10 of the following:		
	“9201.10	6	Upright pianos	no.	free”
NOTE:	The rate of duty on upright pianos is reduced from 10% to free.				

Part 2B of Schedule No. 1 to the Act.

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE 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	250u/kg	250u/kg
.05		1,1,1-Trichloroethane (methyl chloroform)	250u/kg	250u/kg
.09		Chlorotrifluoromethane	250u/kg	250u/kg

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.11		Pentachlorofluoroethane	250u/kg	250u/kg
.13		Tetrachlorodifluoroethanes	250u/kg	250u/kg
.15		Heptachlorofluoropropanes	250u/kg	250u/kg
.17		Hexachlorodifluoropropanes	250u/kg	250u/kg
.19		Pentachlorotrifluoropropanes	250u/kg	250u/kg
.21		Dichlorodifluoromethane	250u/kg	250u/kg
.23		Tetrachlorotetrafluoropropanes	250u/kg	250u/kg
.25		Trichloropentafluoropropanes	250u/kg	250u/kg
.27		Dichlorohexafluoropropanes	250u/kg	250u/kg
.29		Trichlorofluoromethane	250u/kg	250u/kg
.31		Chloroheptafluoropropanes	250u/kg	250u/kg
.33		Trichlorotrifluoroethanes	250u/kg	250u/kg
.35		Dichlorotetrafluoroethanes and chloropentafluoroethane	250u/kg	250u/kg
.37		Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	250u/kg	250u/kg
106.20	38.23	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF OF NATURAL PRODUCTS), NOT ELSE- WHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF 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 trichlorofluoromethane)	250u/kg	250u/kg
.20		Mixtures containing dichloro- difluoromethane or trichloro- fluoromethane	250u/kg	250u/kg

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.30		Other mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens	250u/kg	250u/kg

- NOTES: 1. In restating tariff item 106.00 the chemical products which are excisable are more clearly defined and certain other chemicals have now become excisable. The rate of excise and customs duty on these chemicals is now 250u/kg.
2. This amendment, in so far as it relates to the withdrawal of the duty on certain products, has retrospective effect to 29 May 1992.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.11				By the deletion of tariff heading No. 39.08.	
				By the deletion of tariff heading No. 39.11.	

NOTE: The provisions for a rebate of the full duty on certain thermoplastic plastics, in blocks, lumps, powders, granules, flakes and similar bulk forms, for the manufacture of insulated electric wire, cables, bars, strip and the like, are deleted.

MADE this 19th day of October, 1993.

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