

*Statutory Instrument No. 114 of 1993*

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

**AMENDMENT OF SCHEDULES (NO. 69) NOTICE, 1993**  
(Published on 19th 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 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
02.01			By the substitution for headings Nos. 02.01, 02.02, 02.03 and 02.04 of the following:		
"02.01			MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:		
	0201.10	2	Carcasses and half-carcasses	kg	155u/kg
	0201.20		Other cuts with bone in:		
	.10	4	Forequarter cuts	kg	140u/kg
	.20	1	Hind quarter cuts	kg	230u/kg
	0201.30		Boneless:		
	.10	9	Forequarter cuts	kg	350u/kg
	0201.30.20	6	Fillet	kg	845u/kg
	.30	3	Rump steak and boneless loin	kg	545u/kg
	.40	0	Topside, silverside, thick flank, bolo and aitchbone	kg	345u/kg
	.90	7	Other	kg	500u/kg
02.02			MEAT OF BOVINE ANIMALS, FROZEN:		
	0202.10	6	Carcasses and half-carcasses	kg	155u/kg
	0202.20		Other cuts with bone in:		

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.10	8	Forequarter cuts	kg	140u/kg
	.20	5	Hind quarter cuts	kg	230u/kg
	0202.30		Boneless:		
	.10	2	Forequarter cuts	kg	350u/kg
	.20	4	Fillet	kg	845u/kg
	.30	7	Rump steak and boneless loin	kg	545u/kg
	.40	4	Topside, silverside, thick flank, bolo and aitchbone	kg	345u/kg
	.90	0	Other	kg	500u/kg
02.03			MEAT OF SWINE, FRESH, CHILLED OR FROZEN:		
	0203.1		Fresh or chilled:		
	0203.11	6	carcasses and half- carcasses	kg	free
	0203.12	2	Hams, shoulders and cuts therof, with bone in	kg	90u/kg
	0203.19		Other:		
	.10	4	Rib	kg	10%
	.90	2	Other	kg	160u/kg
	0203.2		Frozen:		
	0203.21	0	Carcasses and half- carcasses	kg	free
	0203.22	7	Hams, shoulders and cuts therof, with bone in	kg	90u/kg
	0203.29		Other:		
	.10	9	Rib	kg	10%
	.90	7	Other	kg	160u/kg
02.04			MEAT OF SHEEP OR GOATS, CHILLED OR FROZEN:		
	0204.10	3	Carcasses and half- carcasses of lamb, fresh, or chilled	kg	390u/kg

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
02.04	0204.2		Other meat of sheep, fresh or chilled:		
	0204.21	4	Carcasses and half-carcasses	kg	330u/kg
	0204.22	0	Other cuts with bone in	kg	400u/kg
	0204.23	7	Boneless	kg	440u/kg
	0204.30	2	Carcasses and half-carcasses of lamb, frozen	kg	330u/kg
	0204.4		Other meat of sheep, frozen:		
	0204.41	3	Carcasses and half-carcasses	kg	400u/kg
	0204.42	2	Other cuts with bone in	kg	400u/kg
	0204.43	6	Boneless	kg	440u/kg
	0204.50	1	Meat of goats	kg	295u/kg"
02.06			By the substitution for subheading No. 0206.21 of the following:		
	"0206.21	1	Tongues	kg	free
			By the substitution for subheading No. 0206.29 of the following:		
	"0206.29	2	Other	kg	100u/kg
15.02			By the substitution for heading No. 15.02 of the following:		
"15.02	1502.00	5	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, RAW OR RENDERED, WHETHER OR NOT PRESSED OR SOLVENT-EXTRACTED	kg	free"
16.01			By the substitution for subheading No. 1601.00.80 of the following:		
	".80	1	Other, in airtight metal containers	kg	50%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
16.02			By the substitution for subheadings Nos. 1602.50.30 and 1602.50.40 of the following:		
	“.30	1	Tripe	kg	free
	“.40	9	Other, dehydrated, in immediate packagings of a content of 5 kg or more	kg	free”
Schedule No. 1 to the Act					
15.07 and 15.08			By the substitution for headings Nos. 15.07 and 15.08 of the following:		
“15.07			SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
	1507.10	8	Crude oil, whether or not dagummed	kg	48u/kg
	1507.90		Other:		
	.20	9	In containers holding 205 l or less	kg	112u/kg
	.90	3	Other	kg	75u/kg
15.08			GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		
	1508.10	1	Crude oil	kg	free
	1508.90	8	Other	kg	free”
15.12			By the substitution for subheading No. 1512.1 of the following:		
	“1512.1		Sunflower-seed or safflower oil and fractions thereof:		
	1512.11	9	Crude oil	kg	13u/kg
15.12	1512.19		Other:		
	.20	4	In containers holding 205 l or less	kg	70u/kg
	.90	5	Other	kg	36u/kg”

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
23.04 and 23.05			By the substitution for headings Nos. 23.04 and 23.05 of the following:		
"23.04	2304.00	7	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	kg	12u/kg
23.05	2305.00	0	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUNDNUT-OIL	kg	free"
23.06			By the substitution for subheading No. 2306.10 of the following:		
	"2306.10	9	Of cotton seeds	kg	12u/kg"
			By the substitution for subheading No. 2306.30 of the following:		
	"2306.30	8	Of sunflower seeds	kg	9u/kg"

**Part 4 of Schedule No. 1 to the Act.**

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
164.00			By the substitution for tariff heading No. 16.00 of the following:	
	"16.00		Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
		01.00	Goods of headings and subheadings Nos. 1602.41, 16.03 (excluding sub-heading No. 1603.00.10), 16.04 (excluding sub-headings Nos. 1604.13, 1604.14, 1604.15.20, 1604.19.20 and 1604.20.40) and 16.05	40%

SUR-CHARGE ITEM	TARIFF HEADING	SUR-CHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
		02.00	Goods of headings Nos. 16.01. 16.02 (excluding subheadings Nos. 1602.31.30, 1602.39.30, 1602.41, 1602.49.30, 1602.50.30 and 1602.50.40)	15%
		03.00	Goods of subheadings Nos. 1602.39.30, 1602.49.30, 1602.50.30, 1602.50.40, 1603.00.10, 1604.13 (excluding subheadings Nos. 1604.13.15 and 1604.13.20) and 1604.14.90	5%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.01				By the substitution for rebate code 02.06 to tariff heading No. 0202.30 of the following:	
		"02.06	69	Meat of bovine animals (excluding cuts), frozen, <i>proved to the satisfaction of the Director that it is mechanically deboned meat, for the manufacture of cooked or smoked sausage and similar products and of prepared or preserved meat in airtight metal containers</i>	Full duty"

MADE this 29th day of October, 1993.

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