

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

AMENDMENT OF SCHEDULES (NO. 33) NOTICE, 1994  
(Published on 18th November, 1994)

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 No. 1 to the Act

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
64.02			By the substitution for heading No. 64.02 of the following:		
"64.02			Other footwear with outer soles and uppers of rubber or plastics:		
	6402.1		Sports footwear:		
	6402.11		Ski-boots and cross country ski footwear:		
	.10	2	With uppers of rubber	pr.	30%
	.15	3	With uppers of plastics	pr.	30%
	6402.19		Other:		
	.10	3	With uppers of rubber	pr.	55% or 500u/pr.
	.15	4	With uppers of plastics	pr.	55% or 500u/pr.
	6402.20	3	Footwear with upper straps or thongs assembled to the sole by means of plugs	pr.	55% or 500u/pr.
	6402.30	8	Other footwear, incorporating a protective metal toe-cap	pr.	55% or 500u/pr.
	6402.9		Other footwear:		
	6402.91		Covering the ankle:		
	.10	9	Sizes not exceeding 205	pr.	55% or 300u/pr.

HEADING	SUB-HEADING	C. D.	DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.40	0	Sizes exceeding 205, for women and girls	pr.	55% or 500u/pr.
	.50	8	Sizes exceeding 205, for men and boys	pr.	55% or 500u/pr.
	6402.99		Other:		
	.05	3	Sizes not exceeding 205	pr.	55% or 300u/pr.
	.40	1	Sizes exceeding 205, for women and girls	pr.	55% or 500u/pr.
	.50	9	Sizes exceeding 205, for men and boys	pr.	55% or 500u/pr."
64.03			By the substitution for subheading No. 6403.51.15 of the following:		
	“.15	5	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	55%”
			By the substitution for subheading No. 6403.59.15 of the following:		
	“.15	6	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	55%”
			By the substitution for subheading No. 6403.91.15 of the following:		
	“.15	3	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	55%”
			By the substitution for subheading No. 6403.99.15 of the following:		

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.15	4	Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the tongue)	pr.	55%
64.04 and 64.05			By the substitution for headings Nos. 64.04 and 64.05 of the following:		
"64.04			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:		
	6404.1		Footwear with outer soles of rubber or plastics:		
	6404.11		Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
	.05	3	Ski boots and cross-country ski footwear	pr.	30%
	.10	1	Spiked athletic shoes	pr.	15%
	.20	7	Sports footwear (excluding spiked athletic shoes, ski boots and cross-country ski footwear), sizes not exceeding 205	pr.	55% or 300u/pr.
	.30	4	Sports footwear (excluding spiked athletic shoes, ski boots and cross-country ski footwear), sizes exceeding 205	pr.	55% or 500u/pr.
	.55	9	Other, sizes not exceeding 205	pr.	55% or 300u/pr.
	.90	8	Other	pr.	55% or 500u/pr.
	6404.19		Other:		
	.10	0	Bedroom slippers	pr.	30% or 30u/pr.

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.12	7	Ballet shoes, with blocked toes	pr.	free
	.15	1	Other ballet shoes	pr.	30%
	.50	7	Other, sizes not ex- ceeding 205	pr.	55% or 300u/pr.
	.90	9	Other	pr.	55% or 500u/pr.
	6404.20		Footwear with outer soles of leather or composition leather:		
	.10	8	Bedroom slippers	pr.	30% or 30u/pr.
	.20	5	Ballet shoes, with blocked toes	pr.	free
	.30	2	Other ballet shoes	pr.	30%
	.40	0	Other, sizes not ex- ceeding 205	pr.	55% or 300u/pr.
	.50	7	Other, size exceed- ing 205, for women and girls	pr.	55% or 500u/pr.
	.90	6	Other	pr.	55% or 500u/pr.
64.05			Other footwear:		
	6405.10		With uppers of leather or composition leather:		
	.10	7	With outer soles of wood	pr.	30%
	.17	4	With outer soles of cork	pr.	30%
	.30	1	Bedroom slippers (ex- cluding those with outer soles of cork)	pr.	30% or 30u/pr.
	.35	9	Ballet shoes, with blocked toes	pr.	free
	.37	5	Other ballet shoes	pr.	30%
	.47	6	Other, sizes not ex- ceeding 205	pr.	30%

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.57	3	Other, sizes exceeding 205, for women and girls	pr.	30%
	.90	5	Other	pr.	30%
	6405.20		With uppers of textile materials:		
	.10	1	Bedroom slippers	pr.	30% or 30u/pr.
	.15	2	Ballet shoes, with blocked toes	pr.	free
	.17	9	Other ballet shoes	pr.	30%
	.27	6	With outer soles of rope, sizes not exceeding 205	pr.	55% or 300u/pr.
	.29	2	With outer soles of rope, sizes exceeding 205, for women and girls	pr.	55% or 500u/pr.
	.31	4	With outer soles of rope, sizes exceeding 205, for men and boys	pr.	55% or 500u/pr.
	.60	8	Other, sizes not exceeding 205	pr.	55% or 300u/pr.
	.70	5	Other, sizes exceeding 205, for women and girls	pr.	55% or 500u/pr.
	.90	8	Other	pr.	55% or 500u/pr.
	6405.90		Other:		
	.10	3	Bedroom slippers	pr.	30% or 30u/pr.
	.15	4	Ballet shoes, with blocked toes	pr.	free
	.17	0	Other ballet shoes	pr.	30%
	.30	8	Other, with outer soles of rubber or plastics	pr.	55% or 500u/pr.
	.33	2	Other, with outer soles of leather or composition leather, sizes not exceeding 205	pr.	55% or 300u/pr.
	.35	9	Other, with outer soles of leather or composition leather, sizes exceeding 205, for women and girls	pr.	55% or 500u/pr.

HEADING	SUB- HEADING	C. D.	DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.37	5	Other, with outer soles of leather or composition leather, sizes exceeding 205, for men and boys	pr.	55% or 500u/pr.
	.45	6	Other, with outer soles of wood	pr.	55% or 500u/pr.
	.51	0	Other, with outer soles of cork, sizes not exceeding 205	pr.	55% or 300u/pr.
	.54	5	Other, with outer soles of cork, sizes exceeding 205	pr.	55% or 500u/pr.
	.75	8	Other, sizes not exceeding 205	pr.	55% or 300u/pr.
	.80	4	Other, sizes exceeding 205	pr.	55% or 500u/pr.
	.90	1	Other	pr.	55% or 500u/pr."

MADE this 15th day of September, 1994.

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