

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

AMENDMENT OF SCHEDULE (NO. 10) NOTICE, 2002
(Published on 19th april, 2002)

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 No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
07.03			By the substitution for subheading No. 0703.20 of the following:			
	"0703.20	3	- Garlic	kg	325c/kg with a maximum of 39%	243,7c/kg"
08.04			By the substitution for subheading No. 0804.50 of the following:			
	"0804.50	2	- Guavas, mangoes and mangoosteens	kg	35%	26%
	08.06		By the substitution for subheading No. 00806.20 of the following:			
	"0806.20	6	- Dried	kg	10%	free"
08.13			By the substitution for heading No. 08.13 of the following:			
"08.13			Fruit, dried (excluding that of headings Nos. 08.01 to 08.06); mixtures of nuts or dried fruits of this Chapter:			
	0813.10	3	- Apricots	kg	10%	free
	0813.20	8	- Prunes	kg	10%	free
	0813.30	2	- Apples	kg	10%	free
	0813.40	7	- Other fruit	kg	10%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	0813.50	1	- Mixtures of nuts or dried fruits of this Chapter	kg	10%	free"
10.01			By the substitution for subheadings No. 1001.90 of the following:			
	"1001.90	3	- Wheat and meslin	kg	19,6c/kg	16,4ckg"
11.01			By the substitution for subheading No.11.01 of the following:			
"11.01	1101.00	4	Wheat or meslin flour 29,4c/kg	kg	20% plus	20%"
18.06			By the substitution for subheading No. 1806.20.10 of the following			
	"10	1	- - Chocolate and sugar confectionary containing cocoa	kg	21%	20%
20.06			By the substitution for subheadings No.2006.00.20 of the following:			
	"20	3	- Crystallised fruits 7,25c/kg	kg	30% or	22%
20.08			By the substitution of subheadings No. 2008.30 of the following			
	"2008.30	2	- Citrus fruit	kg	5%	free"
24.01			By the substitution of subheadings No. 24.01 of the following:			
"24.01			Unmanufactured tobacco: tobacco refused:			
	"2401.10	2	- Tobacco, not stemmed or stripped	kg	15% or 860c/kg less 85%	12%
	2401.20	7	- Tobacco, partly or wholly stemmed or stripped	kg	15% or 860c/kg less 85%	12%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	2401.30	1	- Tobacco refuse	kg	77c/kg	62ckg%
27.10			By the substitution of the following No.2710.00.80 of the following:			
	".80	0	- Other mixtures containing lubricity agents.	kg	0,183c/li	free"
28.36			By the substitution for subheading No.2836.20 of the following			
	"2836.20	0	- Disodium carbonate	kg	8%	free"
29.24			By the substitution for subheadings No.2924.29.05 of the following:			
	".05	0	- - - Acetaminophenol	kg	10%	free"
29.33			By the substitution for subheading No.2933.59.85 of the following:			
	".85	1	- - - Other compounds of urea	kg	18%	free"
29.39			By the substitution for subheading No.2939.10.10 of the following			
	".10	6	- - Codeine phosphate	kg	5%	free"
32.06			By the substitution for subheading No.32.06.19.90 of the following			
	".90	8	- - - Other	kg	10%	free"
38.24			By the substitution for subheading No. 3824.90.01 of the following:			
	".01	9	- - Mixtures of hydrocarbons and lubricity agents	kg	0,183c/li	free"
39.17			By the substitution for subheadings Nos. 3917.21.90, 3917.22 and 3917.23 of the following:			
	".90	0	- - -Other	kg	16%	free
	3917.22	1	- - - Of polymers of propylene	kg	16%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL SADC	
	3917.23	8	-- Of polymers of vinyl chloride	kg	16%	free"
			By the substitution for sub-heading No. 3917.39.30 of the following:			
	"30	2	--- Of polymers of vinyl chloride, seamless, without fittings (excluding plaiting material with a rattan core)	kg	16%	free"
39.19			By the substitution for sub-heading No. 3919.90.01 of the following:			
	"01	6	-- Of alkyls or polyurethane, coated with glass microspheres	kg	free	free"
39.21			By the substitution for sub-headings No.3921.90.16 of the following:			
	"16	8	-- Textiles fabrics embedded in or coated or covered on both sides with with polyurethane	kg	15%	15%
			By the substitution for sub-headings Nos. 3921.90.26 and 3921.90.28 of the following :			
	"26	5	-- Other, of polymers of ethylene	kg	15%	15%
	"28	1	-- Of polymers of styrene	kg	15%	15%"
	"66	4	-- Other polymerisation or copolymerisation products	kg	15%	15%"
40.10			By the substitution for sub-headings Nos. 4010.21 and 4010.22 of the following:			
4010.21		1	-- Endless transmission belts of trapezoidal cross-section (V belts), whether or not grooved, of a circumference exceeding 60 cm but not exceeding 180 cm.	kg	15%	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	DUTY SADC
	4010.22	8	-- Endless transmission belts of trapezoidal cross-section (V belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	kg	15%	15%
			By the substitution for sub-heading No.4010.29 of the following:			
40.11	"4010.29	2	-- Other	kg	15%	free
			By the substitution for sub-heading No.4011.20 of the following			
	"4011.20		- Of a kind used on busses or lorries			
	.15	7	-- With a load index not exceeding 121	u	30%	25%
	.25	4	-- With a load index exceeding 121	u	30%	25%
	.90	4	-- Other	u	30%	25%"
40.12			By the substitution for subheading No. 4012.10 of the following			
	"4012.10		- Retreaded tyres:			
	.10	5	-- Of a kind used on aircraft	u	free	free
	.20	2	-- Of a kind used on motor cars (including station wagons and racing cars)	u	43%	25%
	.30	5	--- Of a kind used on buses and lorries	u	36%	25%
	.90	3	-- Other	u	43%	25%
44.11			By the substitution for sub-heading No.4411.19 of the following			
	"4411.19	9	-- Other	kg	10%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL SADC	
			By the substitution for sub-headings Nos. 4411.2, 4411.3 and 4411.9 of the following:			
	"4411.2		- Fireboard of a density exceeding 0.5 g/cm ³ but not exceeding 0,8 g/cm ³ :			
	4411.21	2	-- Not mechanically worked or surfaced covered	kg	10%	free
	4411.29	3	-- Other	kg	10%	free
44.11	4411.3		- Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5g/cm ³ .			
	4411.31	7	-- Not mechanically worked or surface covered	kg	10%	free
	4411.39	1	-- Other	kg	10%	free
	4411.9		-- Other:			
	4411.91	4	-- Not mechanically worked or surfaced covered	kg	10%	free
	4411.99	5	-- Other	kg	10%	free"
48.02			By the substitution for sub-headings Nos. 4802.05 and 4802.60 of the following:			
	"4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by mass of such fibres content consists of such fibres:			
	4802.51		-- Of a mass of less than 40 g/m ²	kg	8%	free
	4802.52		-- Of a mass of 40g/m ² or more but not more than 150g/m ²	kg	8%	free
	4802.53		-- Of a mass of more than 150 g/m ²	kg	8%	free
	4802.60		- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consist of fibres obtained by a mechanical process	kg	8%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL SADC	
48.03			By the substitution for headings Nos. 48.03 and 48.04 of the following:			
48.03	4803.00	9	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	kg	8%	free
48.04			Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading No. 49.02 or 48.03):			
4804.1			- Kraftliner:			
	4804.11	3	-- Unbleached	kg	8%	free
	4804.19	4	-- Other	kg	8%	free
	4804.2		- Sack kraft paper			
	4804.21	8	- Unbleached	kg	8%	free
	4804.29	9	-- Other	kg	8%	free
48.03	4804.3		- Other kraft paper and paper board of of mass of 150 g/m ² or less:			
	4804.31	2	-- Unbleached	kg	8%	free
	4804.39	3	- Other	kg	free	free
	4804.4		- Other kraft paper and paperboard of a mass of more than 150 g/m ² but less than 225 g/m ² :			
	4804.41	7	-- Unbleached	kg	8%	free
	4804.42	3	-- Bleached uniformly throughout the mass and of which more than 95% per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process	kg	8%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY GENERAL SADC	
	4804.49	8	-- Other	kg	8%	free
	4804.5		- Other kraft paper and paperboard of a mass of 225 g/m ² or more:			
	4804.51	1	-- Unbleached	kg	8%	free
	4804.52	8	- - Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process			
	4804.59	2	-- Other	kg	8%	free
48.05			By the substitution for subheading Nos.4805.10 and 4805.20 of the following:			
	4805.10	0	- Semi-chemical fluting paper (corrugating medium)	kg	8%	free
	4805.2		- Multi-ply paper and paper board			
	4805.21	1	-- Each layer bleached	kg	8%	free
	4805.22	8	-- With only one outer layer bleached	kg	8%	free
	4805.23	4	-- Having three or more layers, of which only the two outer layers are bleached	kg	8%	free
	4805.29	2	-- Other	kg	8%	free"
			By the substitution for subheading No.4805.50 of the following:			
	"4805.50	9	- Felt paper and paper board	kg	8%	free"
48.07 and 48.08			By the substitution for headings Nos. 48.07 and 48.08 of the following:			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	SADC	
"48.07			Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets				
	4807.10	8	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	kg	8%		free
	4807.90	4	- Other	kg	8%		free
"48.08			Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 48.03):				
	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	8%		free
	4808.20	6	- Sack kraft paper, creped or crinkled whether or not embossed or perforated	kg	8%		free
	4808.30	0	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	8%		free
	4808.90	8	- Other	kg	8%		free
48.09			By the substitution for subheading No. 4809.10 of the following:				
	"4809.10	5	- Carbon or similar copying papers	kg	8%		free
48.10			By the substitution for subheading No. 4810.11.90 of the following:				
	".90	7	- - - Other	kg	8%		free
			By the substitution for subheadings Nos. 4810.2, 4810.3 and 4810.9 of the following:				

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL SADC	
	4810.20		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process:			
	4810.21	6	-- Light-mass coated paper	kg	8%	free
	4810.29	7	-- Other	kg	8%	free
48.10	4810.3		- Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):			
	4810.31	0	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of 150 g/m ² or less	kg	8%	free
	4810.32	7	-- Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total fibre content consists of wood fibres obtained by a chemical process, and of a mass of more than 150 g/m ²	kg	8%	free
	4810.39	1	-- Other	kg	8%	free
	4810.9		- Other paper and paperboard			
	4810.91	8	-- Multi-ply	kg	8%	free
	4810.99	9	-- Other	kg	8%	free
	48.11		By the substitution for subheading No. 4811.3 of the following:			
4811.3			Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	"4811.31	4	-- Bleached, of a mass of more than 150g/m ²	kg	8%	free
	4811.39	5	-- Other	kg	8%	free
59.07			By the substitution for subheading No.5907.00.80 of the following			
	".80	1	- Other, of a width exceeding 20 cm but not exceeding 40 cm	kg	free	free"
59.11			By the substitution for subheading No.5911.40 of the following			
	"5911.40	2	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	free	free
84.09			By the insertion after subheading No. 8409.91.40 of the following:			
	".60	7	--- Radiators	kg	10%	free"
			By the insertion after subheading No. 8409.99.30 of the following:			
	".60	8	--- Radiators	kg	10%	free"
84.31			By the substitution for subheading No. 8431.49.50 of the following:			
	".50	7	--- Picks, chisels, bits and the like and blanks thereof, suitable for coal cutting machinery	kg	3%	free"
84.31			By the substitution for subheading No. 8431.20 of the following:			
	"8431.20		- Of machinery of heading No. 84.27:			
	.10	1	--- Radiators	kg	10%	free
	.90	8	--- Other	kg	free	free"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
			By the insertion after sub- heading No. 8431.49.50 of the following:			
	“.60	4	- - - Radiators	kg	10%	free”
85.03			By the insertion after sub- heading No. 8503.00.20 of the following:			
	“.30	5	- Radiators	kg	10%	free
93.01, 93.02, 93.03, 93.04, 93.05, 93.06 and 93.07			By the substitution for headings Nos. 93.01, 93.02, 93.03, 93.04, 93.05, 93.06 and 93.07 of the following:			
“93.01	9301.00	3	Military weapons (excluding revolvers, pistols and the arms of heading No. 93.07)	u	15%	free
93.02	9302.00	7	Revolvers and pistols (excluding those of heading No. 93.03 or 93.04)	u	15%	free
93.03			Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shot- guns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns):			
	9303.10	5	- Muzzle-loading firearms	u	15%	free
93.03	9303.20	2	- Other sporting, hunting or target-shooting shotguns, including combination shotguns-rifles	u	15%	free
	9303.30	4	- Other sporting, hunting or target-shooting rifles	u	15%	free
9303.90			- Other:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	.25	7	-- Captive-bolt humane killers or tunners and line-throwing guns; anti-hail devices	u	free	free
	.90	7	-- Other	u	15%	free
93.04	9304.00		Other arms (for example, spring, air or gas guns and pistols, truncheons)(excluding those of heading No. 93.07):			
	.10	1	- Gas-powered guns or pistols, designed to project a missile suitable for the injection of animals	u	free	free
	.20	9	- Other spring, air or gas guns or pistols	u	free	free
	.90	0	- Other	u	15%	free
93.05			Parts and accessories of articles of headings Nos. 93.01 to 93.04:			
	9305.10	2	- Of revolvers or pistols	kg	15%	free
	9305.2		- Of shotguns or rifles of heading No. 93.03:			
	9305.21	3	-- Shotgun barrels	kg	15%	free
	9305.29	4	-- Other	kg	15%	free
	9305.90		- Other:			
	.10	6	-- Parts of spring, air or gas guns and pistols	kg	free	free
	.90	4	-- Other	kg	15%	free
93.06			Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads:			
93.06			By the substitution for subheading No.9306.10.10 of the following:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	.10	3	-- Cartridges not exceeding 6,35 mm calibre, rim fire type, for riveting tools, and parts thereof	kg	free	free
	9306.10		- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof:			
	.10	3	--- Cartridges not exceeding 6,35 mm calibre, rim fire type, for riveting tools, and parts thereof	kg	free	free
	.20	5	--- Cartridges for captive-bolt humane killers or stunners, and parts thereof	kg	free	free
	.90	1	--- Other	kg	15%	free
	9306.2		- Shotgun cartridges and parts thereof; air gun pellets:			
	9306.21	7	-- Cartridges	kg	15%	free
	9306.29		-- Other:			
	.10	5	--- Parts of cartridges	kg	15%	free
	.90	3	--- Other	kg	15%	free
	9306.30	5	- Other cartridges and parts thereof	kg	15%	free
	9306.90	2	- Other	kg	15%	free
93.07	9307.00	5	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefore	kg	15%	free"
95.06			By the substitution for subheading No. 9506.32 of the following:			
	"9506.32		-- Balls	kg	free	free
96.07			By the substitution for heading No. 96.07 of the following			
"96.07			Slide fasteners and parts thereof:			
	9607.1		- Slide fasteners:			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
96.07	9607.11		-- Fitted with chain scoops of base metal	kg	22.5%	22.5%
	9607.19		-- Other	kg	22.5%	22.5%
	9607.20		- Parts:	kg	22.5%	22.5%
	.50	6	-- Slide fastener chains or stringers	kg	22.5%	22.5%
	.90	5	-- Other	kg	15% free"	

MADE this 20th day of December, 2001.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*