

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

**AMENDMENT OF SCHEDULE (NO. 19) NOTICE, 2002**  
(Published on 2nd August, 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
02.01, 02.02, 02.03, 02.04, 02.05 and 02.06			By the substitution for subhead- ing No. 02.01, 02.02, 02.03, 02.04, 02.05 and 02.06 of the following:			
<b>02.01</b>			<b>Meat of bovine animals, fresh or chilled:</b>			
	0201.10	2	- Carcasses and half-carcasses	kg	40% or 240c/kg	16%
	0201.20	7	- Other cuts with bone in	kg	40% or 240c/kg	16%
	0201.30	1	- Boneless	kg	40% or 240c/kg	16%
<b>02.02</b>			<b>Meat of bovine animals, frozen:</b>			
0202.10	6		- Carcasses and half-carcasses	kg	40% or 240c/kg	16%
	0202.20	0	- Other cuts with bone in	kg	40% or 240c/kg	16%
	0202.30	5	- Boneless	kg	40% or 240c/kg	16%
<b>02.03</b>			<b>Meat of swine, fresh, chilled or frozen:</b>			
	0203.1		- Fresh or chilled:			
	0203.11	6	-- Carcasses and half-carcasses	kg	15% or 130c/kg	free

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	0203.12	2	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	free
	0203.19		-- Other:			
	.10	4	--- Rib	kg	free	free
	.90	2	--- Other	kg	15% or 130c/kg	free
	0203.2		- Frozen:			
	0203.21	0	-- Carcasses and half-carcasses	kg	15% or 130c/kg	free
	0203.22	7	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	free
	0203.29		-- Other:			
	.10	9	--- Rib	kg	free	free
	.90	7	--- Other	kg	15% or 130c/kg	free
<b>02.04</b>			<b>Meat of sheep or goats, fresh, Chilled or frozen:</b>			
	0204.10	3	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	40% or 200c/kg	16%
	0204.2		- Other meat of sheep, fresh or chilled:			
	0204.21	4	-- Carcasses and half-carcasses	kg	40% or 200c/kg	16%
	0204.22	0	-- Other cuts with bone in	kg	40% or 200c/kg	16%
	0204.23	7	-- Boneless	kg	40% or 200c/kg	16%
	0204.30	2	- Carcasses and half-carcasses of lamb, frozen	kg	40% or 200c/kg	16%
	0204.4		- Other meat of sheep, frozen:			
	0204.41	3	-- Carcasses and half-carcasses	kg	40% or 200c/kg	16%
	0204.42	2	-- Other cuts with bone in	kg	40% or 200c/kg	16%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	0204.43	6	-- Boneless	kg	40% or 200c/kg	16%
	0204.50	1	- Meat of goats	kg	40% or 200c/kg	16%
<b>02.05</b>	<b>0205.00</b>	2	<b>Meat of horses, asses, mules or hinnies, Fresh, chilled or frozen</b>	kg	free	free
<b>02.06</b>			<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:</b>			
	0206.10		- Of bovine animals, fresh or chilled:			
	.10	8	-- Liver	kg	22% or 240c/kg	12%
	.90	6	-- Other	kg	free	free
	0206.2		- Of bovine animals, frozen:			
	0206.21	1	-- Tongues	kg	free	free
	0206.22	8	-- Livers	kg	30% or 130c/kg	12%
	0206.29	2	-- Other	kg	free	free
	0206.30	2	- Of swine, fresh or chilled	kg	free	free
	0206.4		- Of swine, frozen:			
	0206.41	0	-- Livers	kg	30% or 130c/kg	12%
	0206.49	1	-- Other	kg	free	free
	0206.80	2	- Other, fresh or chilled	kg	free	free
	0206.90	7	- Other, frozen	kg	free	free"
02.08			By the substitution for heading 02.08 of the following:			
<b>02.08</b>			<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>			
	0208.10	8	- Of rabbits or hares	kg	free	free
	0208.20	2	- frogs' legs	kg	free	free

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					GENERAL	SADC
	0208.90	4	- Other	kg	free	free"
02.10			By the substitution for heading 02.10 of the following:			
"02.10			<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:</b>			
	0210.1		- Meat of swine:			
	0210.11	8	-- Hams, shoulders and cuts thereof, with bone in	kg	15% or 130c/kg	15%
	0210.12	4	-- Bellies (streaky) and cuts thereof	kg	15% or 130c/kg	15%
	0210.19	9	-- Other	kg	15% or 130c/kg	15%
	0210.20	6	- Meat of bovine animals	kg	40% or 240c/kg	16%
	0210.90	8	- Other, including edible flours and meals of meat or meat offal	kg	40% or 240c/kg	16%
16.01			By the substitution for heading 16.01 of the following:			
"16.01	1601.00		<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:</b>			
	.10	0	- Pate de foie gras and foie gras (goose liver paste)	kg	free	free
	.90	9	- Other	kg	40% or 240c/kg	16%
16.02			By the substitution for subheading 1602.20 of the following:			
	"1602.20		- Of liver of any animal:			
	.10	3	-- Pate de foie gras and foie gras (goose liver paste)	kg	free	free
	.90	1	-- Other	kg	37% or 240c/kg	20%"
			By the substitution for subheading 1602.4 of the following:			

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					GENERAL	SADC
	1602.4		- Of swine:			
	1602.41	1	-- Hams and cuts thereof	kg	15% or 130c/kg	15%
	1602.42	8	-- Shoulders and cuts thereof	kg	15% or 130c/kg	15%
	1602.49		-- Other, including mixtures:			
	.30	4	--- Cooked rib, frozen, not marinated, in immediate packings of a content of 10 kg or more	kg	free	free
	.90	8	-- Other	kg	15% or 130c/kg	15%
			By the substitution for subheading 1602.50.90 of the following:			
	..90	5	-- Other	kg	40% or 240c/kg	16%
			By the substitution for subheading 1602.90.90 of the following:			
	..90	3	- Other	kg	40% or 240c/kg	16%
19.01			By the substitution for heading 1901 of the following:			
19.01			<b>Malt extract; food preparations of flour, groats, meal starch or malt extract, not containing cocoa or containing less than 40 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis not elsewhere specified or included:</b>			
	1901.10	3	- Preparations for infant use, put up for retail sale	kg	20%	13%
	1901.20	8	- Mixes and doughs for the preparation of baker's wares of heading 19.05	kg	20%	13%

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					GENERAL	SADC	
	1901.90		- Other:				
	.10	7	-- Cornflour	kg	10% or 55c/kg Less 90%		free
	.90	5	-- Other	kg	20%		13%

MADE this on the 12th day of June, 2002.

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