

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

AMENDMENT OF SCHEDULE (NO. 11) NOTICE, 2003
(Published on 8th August, 2003)

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 Schedule 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
11.04			By the deletion of subheading 1104.15.			
			By the deletion of subheading 1104.25.			
20.03			By the substitution for heading 20.03 of the following:			
"20.03			Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:			
	2003.10		- Mushrooms of the genus AGARICUS:			
	.10	6	-- Frozen (excluding prepared meals)	kg	20%	13%
	.90	8	-- Other	kg	37%	13%
	2003.20	7	- Truffles	kg	free	free
	2003.90		- Other:			
	.10	6	-- Frozen (excluding prepared meals)	kg	20%	13%
	.90	4	-- Other	kg	37%	13%"
29.03			By the deletion of subheading 2903.50.			
29.33			By the insertion after subheading 2933.72 of the following:			
	"2933.79	1	-- Other lactams	kg	free	free"
29.39			By the insertion after subheading 2939.11.90 of the following:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	"2939.19	6	-- Other	kg	free	free"
48.01			By the substitution for heading 48.01 of the following:			
"48.01	4801.00		Newsprint, in rolls or sheets:			
	.10	9	- Consisting of fibres obtained essentially by a chemi-mechanical process, of a mass of 40g/m ² or more but not exceeding 65 g/m ²	kg	6%	free
	.20	6	- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process, of a mass of 57 g/m ² or more but not exceeding 65 g/m ²	kg	6%	free
	.90	7	- Other	kg	free	free"
48.02			By the substitution for subheadings 4802.5 and 4802.6 of the following:			
	"4802.5		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consists of such fibres:			
	4802.54		-- Of a mass of less than 40 g/m ² :			
	.10	0	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	9	--- Other	kg	6%	free
	4802.55		-- Of a mass of 40 g/m ² or more but not more than 150 g/m ² , in rolls:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	.10	5	--- Of a width not exceeding 15 cm	kg	15%	free
	.90	5	--- Other	kg	6%	free
4802.56			-- Of a mass of 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
	.10	3	--- With one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	1	--- Other	kg	6%	free
4802.57			-- Other, of a mass of 40 g/m ² or more but not more than 150 g/m ² :			
	.10	5	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	8	--- Other	kg	6%	free
4802.58			-- Of a mass of more than 150 g/m ²			
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	4	--- Other	kg	6%	free
4802.6			- Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical or chem-mechanical process:			
4802.61			-- In rolls:			
	.10	6	--- Of a width not exceeding 15 cm	kg	15%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	.90	4	--- Other	kg	6%	free
	4802.62		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state			
	.10	2	--- With one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	0	--- Other	kg	6%	free
	4802.69		-- Other:			
	.10	7	--- In strips or rolls of a width not exceeding 15 cm.; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state			
	.90	5	--- Other	kg	6%	free"
48.03, 48.04 and 48.05			By the substitution for heading 48.03, 48.04, 48.05 of the following:			
"48.03	4803.00	9	Tollet 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	6%	free
"48.04			Uncoated kraft paper and paperboard, in rolls or sheets (excluding that of heading 48.02 or 48.03):			
	4804.1		- Kraftliner:			
	4804.11	3	-- Unbleached	kg	6%	free
	4804.19	4	-- Other	kg	6%	free
	4802.2		- Sack kraft paper:			
	4804.21	8	-- Unbleached	kg	6%	free
	4804.29	9	-- Other	kg	6%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	RATE OF DUTY SADC
	4804.3		- Other kraft paper and paperboard of a mass of 150 g/m ² or less:			
	4804.31	2	-- Unbleached	kg	6%	free
	4804.39	3	-- Other	kg	free	free
	4804.4		- Other kraft paper and paperboards of a mass of more than 150 g/m ² but less than 225 g/m ² :			
	4804.41	7	-- Unbleached	kg	6%	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	6%	free
	4804.49	8	-- Other	kg	6%	free
	4804.5		- Other kraft paper and paperboard of a mass of 225 g/m ² or more:			
	4804.51	1	-- Unbleached	kg	6%	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	kg	6%	free
	4804.59	2	-- Other	kg	6%	free
48.05			Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter:			
	4805.1		- Fluting paper:			
	4805.11	7	-- Semi-chemical fluting paper	kg	6%	free
	4805.12	3	-- Straw fluting paper	kg	6%	free
	4805.19	8	-- Other	kg	6%	free
	4805.2		- Testliner (recycled liner board):			
	4805.24	0	-- Of a mass of 150 g/m ² or less	kg	6%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	4805.25	7	-- Of a mass of more than 150 g/m ²	kg	6%	free
	4805.30	7	-- Sulphite wrapping paper	kg	free	free
	4805.40	4	-- Filter paper and paperboard	kg	free	free
	4805.50	9	-- Felt paper and paperboard	kg	6%	free
	4805.9		- Other:			
	4805.91		-- Of a mass of 150 g/m ² or less:			
	.10	0	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	9	--- Other	kg	6%	free
	4805.92		-- Of a mass of more than 150 g/m ² but less than 225 g/m ² :			
	.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	3	--- Other	kg	6%	free
	4805.93		-- Of a mass of 225 g/m ² or more:			
	.10	3	--- Blotting paper, including stereo blotting paper	kg	free	free
	.90	1	--- Other	kg	6%	free"
48.08			By the substitution for heading 48.08 of the following:			
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 48.03):			
	4808.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	6%	free
	4808.20	6	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	kg	6%	free
	4808.30	0	- Other kraft paper, creped or crinkled whether or not embossed or perforated	kg	6%	free
	4808.90	8	- Other	kg	6%	free"
48.09			By the substitution for subheading 4809.10 of the following:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	"4809.10	5	- Carbon or similar copying papers	kg	6%	free"
48.10 and 48.11			By the substitution for headings 48.10 and 48.11 of the following:			
"48.10			Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without abinder, and with no other coating, whether or not surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:			
	4810.1		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 per cent by mass of the total fibre content consist of such fibres:			
	4810.13		-- In rolls:			
	.20	9	--- Not exceeding 15 cm	kg	15%	free
	.30	6	--- Other thermo copy paper	kg	free	free
	.90	7	--- Other	kg	6%	free
	4810.14		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
	.10	8	--- With one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	6	--- Other	kg	6%	free
	4810.19		-- Other			
	.10	7	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
	.90	8	--- Other	kg	6%	free
	4810.2		- 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 or chemi-mechanical process:			
	4810.22		-- Light-mass coated paper:			
	.10	9	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	8	--- Other	kg	6%	free
	4810.29		-- Other:			
	.10	4	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	2	--- Other	kg	6%	free
	4810.3		- Kraft paper and paperboard (excluding that of a kind used for writing, printing or other graphic purposes):			
	4810.31		-- 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 a of a mass of 150 g/m ² or less			
	.10	8	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	6	--- Other	kg	6%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	4810.32		-- Bleached uniformly through- out 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 :			
	.10	4	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	2	--- Other	kg	6%	free
	4810.39		-- Other:			
	.10	9	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	7	--- Other	kg	6%	free
	4810.9		- Other paper and paperboard:			
	4810.92		-- Multi-ply:			
	.10	1	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	3	--- Other	kg	6%	free
	4810.99		-- Other:			
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	4	--- Other	kg	6%	free

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	SADC
48.11			Paper and paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size (excluding goods described in heading 48.03, 48.09 or 48.10):			
	4811.10		- Tarred, bituminised or asphalted paper and paperboard			
	.10	6	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	4	--- Other	kg	5%	free
	4811.4		- Gummed or adhesive paper and paperboard:			
	4811.41		-- Self-adhesive:			
	.10	7	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	4	--- Other	kg	20%	free
	4811.49		-- Other			
	.10	7	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm in the and the other side not exceeding 15 cm in the unfolded state unfolded state	kg	15%	free
	.90	5	--- Other	kg	5%	free
	4811.5		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	4811.51		-- Bleached, of a mass of more than 150 g/m ²			
	.10	0	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	9	--- Other	kg	6%	free
	4811.59		--- Other:			
	.10	1	--- In strips or rolls of a width not exceeding 15 cm; in rectangular (including square) sheets with one side not exceeding 36 cm and the other side not exceeding 15 cm in the unfolded state	kg	15%	free
	.90	2	--- Other	kg	6%	free
	4811.60	1	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	5%	free
	4811.90	5	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	5%	free"
48.16			By the substitution for subheading 4816.10 of the following:			
	"4816.10	7	- Carbon or similar copying papers	kg	10%	free"
48.17			By the substitution for heading 48.17 of the following:			
"48.17			Envelopes, letter cards, plain post cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:			
	4817.10	0	- Envelopes	kg	20%	free
	4817.20	5	- Letter cards, plain post-cards and correspondence cards	kg	20%	free
	4817.30	5	- Boxes, pouches, wallets and writing compendiums of paper or paperboard, containing an assortment of paper stationery	kg	20%	free"

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	RATE OF DUTY SADC
48.19			By the substitution for sub-headings 4819.30 and 4819.40 of the following:			
	4819.30	7	- Sacks and bags, having a base of a width of 40 cm or more	kg	10%	free
	4819.40	1	- Other sacks and bags, including cones	kg	10%	free"
48.22			By the substitution for subheading 4822.10.10 of the following:	kg	10%	free
48.22			By the substitution for subheading 4822.10.10 of the following:			
	48.22	2	-- Of a kind used with textile machinery, cone-shapes	kg	10%	free"
53.05			By the deletion of subheadings 5305.91 and 5305.99			

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
308.01				By the deletion of headings 28.00 and 29.00	
308.02				By the deletion of heading 42.05	
308.02				By the substitution for tariff heading 6002.43 of the following:	
	6005.3	01.05	58	Warp knit fabrics of synthetic fibres, of a width exceeding 30 cm, for the manufacture of trunks, suitcases, vanity cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leathers, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	Full duty

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
	6005.4	01.05	55	Warp knit fabrics of artificial fibres, of a width exceeding 30 cm, for the manufacture of trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather, travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leathers, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	Full duty"
310.02				By the deletion of heading 34.04	
312.01				By the deletion of rebate code 02.00 to heading 40.08	
				By the deletion of heading 70.18	
				By the deletion of heading 73.26	
				By the deletion of heading 96.06 and 96.09	
312.02				By the deletion of heading 40.08	
316.01				By the insertion after tariff heading 8418.69 of the following:	
	"8418.99	01.06	64	Evaporators and condensers, for the manufacture of refrigerators	Full duty"
DRAW-BACK ITEM	TARIFF HEADING	DRAW-BACK CODE	C. D.	DESCRIPTION	EXTENT OF DRAW BACK
531.02				By the deletion of drawback item 531.02	

MADE this on the 10th day of July, 2003.

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