

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 19) NOTICE, 2012
(Published on 16th November, 2012)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 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

By the insertion of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	8529.10.20	2	-- Other aerials for reception apparatus for television, whether or not capable of receiving radio-broadcast, (excluding indoors "set-top" aerials with a permanently affixed base for placing on top of the television set or another flat surface).	kg	20%	free	free	free

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3907.50	4	- Alkyd resins	kg	15%	free	free	free

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.21.05	4	--- Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	free	5,7%	free
	3923.21.15	1	--- Flat bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	free	5,7%	free
	3923.29.05	5	--- Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	free	5,7%	free

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.29.15	2	--- Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	free	5,7%	free

With retrospective effect from 1 January 2011 up to and including 31 December 2011, to the extent set out in the Schedule hereto.

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.21.05	4	--- Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	1,95%	7,5%	free

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.21.15	1	--- Flat bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	1.95%	7,5%	free
	3923.29.05	5	--- Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	1.95%	7,5%	free
	3923.29.15	2	--- Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	1.95%	7,5%	free

With retrospective effect from 1 January 2010 up to and including 31 December 2010, to the extent set out in the Schedule hereto

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.21.05	4	--- Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	3.75%	9.5%	free
	3923.21.15	1	--- Flat bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	3.75%	9.5%	free
	3923.29.05	5	--- Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	3.75%	9.5%	free

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.29.15	2	--- Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	3.75%	9.5%	free

With retrospective effect from 1 January 2009 up to and including 31 December 2009, to the extent set out in the Schedule hereto.

By the substitution of the following:

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.21.05	4	--- Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	kg	15%	5.7%	11.5%	free

HEADING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY			
					GENERAL	EU	EFTA	SADC
	3923.21.15	1	--- Flat bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2.25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1.125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	5.7%	11.3%	free
	3923.29.05	5	--- Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2.25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1.125 per cent of the mass of the unprinted bag	kg	15%	5.7%	11.3%	free
	3923.29.15	2	--- Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2.25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1.125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	kg	15%	5.7%	11.3%	free

With retrospective effect from 1 July 2009 to the extent set out in the Schedule hereto.

By the deletion of Note 4 (a), (b) and (c) to Part 3A of Schedule No. 1:

4. For the purposes of item 147.01 the expression:

- (a) "carrier bags" shall mean bags constructed with handles, and with or without gussets;
- (b) "flat bags" shall mean bags constructed without handles, and with or without gussets; and
- (c) "immediate packings" shall mean bags that are in direct or immediate contact with the products and are used for packing goods in sets or units or other marketable quantities but does not extend to bags in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.

With retrospective effect from 1 June 2004 up to and including 30 June 2009, to the extent set out in the Schedule hereto.

By the deletion of Note 6 (a), (b) and (c) to Part 3A of Schedule No. 1:

6. For the purposes of item 147.01 the expression:

- (a) "carrier bags" shall mean bags constructed with handles, and with or without gussets;
- (b) "flat bags" shall mean bags constructed without handles, and with or without gussets; and
- (c) "immediate packings" shall mean bags that are in direct or immediate contact with the products and are used for packing goods in sets or units or other marketable quantities but does not extend to bags in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.

With retrospective effect from 1 January 2010, to the extent set out in the Schedule hereto.

By the insertion after Note 4 in Part 5 of Schedule No. 5 of the following:

5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of rebate item 551.03.

With retrospective effect from 1 January 2010, to the extent set out in the Schedule hereto.

By the insertion of the following:

REBATE ITEM	TARIFF ITEM	CODE	CD	DESCRIPTION	EXTENT OF REFUND
551.03	00.00	01.00	02	Goods (excluding those covered by item 551.02) in respect of which environmental levy has been paid and that are exported to a BLNS country as defined in rule 54F.01	Full duty

With retrospective effect from 1 April 2006, to the extent set out in the Schedule hereto.

By the substitution of Additional Note 3 in Chapter 39 to Part 1 of Schedule No. 1:

3. For the purposes of subheadings 3923.21.05, 3923.21.15, 3923.29.05 and 3923.29.15 the expression:

- (a) "carrier bags" shall mean bags constructed with handles, and with or without gussets;
- (b) "flat bags" shall mean bags constructed without handles, and with or without gussets; and
- (c) "immediate packings" shall mean bags that are in direct or immediate contact with the products and are used for packing goods in sets or units or other marketable quantities but does not extend to bags in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.

With retrospective effect from 1 June 2004 up to and including 31 March 2006, to the extent set out in the Schedule hereto.

By the insertion of Additional Note 3 in Chapter 39 to Part 1 of Schedule No. 1:

3. For the purposes of subheadings 3923.21.10 and 3923.29.10 the expression:

- (a) "carrier bags" shall mean bags constructed with handles, and with or without gussets;
- (b) "flat bags" shall mean bags constructed without handles, and with or without gussets; and
- (c) "immediate packings" shall mean bags that are in direct or immediate contact with the products and are used for packing goods in sets or units or other marketable quantities but does not extend to bags in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.

MADE this 18th day of October, 2012.

V.T. SERETSE,
*Acting Minister of Finance and
Development Planning.*