

GOVERNMENT OF ZAMBIA

ACT

No. 1 of 1998

Date of Assent: 26th March, 1998

An Act to amend the Customs and Excise Act

[27th March, 1998]

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1998, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 322

(2) This Act shall be deemed to have come into operation on the 31st January, 1998 except for sections *seven, eight, nine* and *ten* which shall come into operation on the 1st July, 1998.

2. Section *thirty-three* of the principal Act is amended in subsection (1) by the deletion of the words " ten days " and the substitution therefor of " thirty days ".

Amendment
of section 33

3. Section *thirty-five* of the principal Act is amended by the deletion of the words: " certified by the exporter in such a way and to such effect as may be prescribed ".

Amendment
of section 35

4. Section *eighty-seven* of the principal Act is amended in subsection (1)—

Amendment
of section 87

(a) by the deletion of the definition of " selling price " and the substitution therefor of the following:

" selling price " means the price at which a manufacturer sells any goods in the open market to any independent merchant or buyer in Zambia without payment of excise duty or surtax thereon;

(b) by the deletion of sub-section (4) and the substitution therefor of the following:

(4) In determining the dutiable value the Commissioner-General shall have regard to any information supplied to him by the manufacturer or any other information available to him and shall, as far as practicable in the light of such information, determine the dutiable value as the greater of—

- (a) the factory cost plus twenty-five per centum of such cost;
- (b) the selling price; or
- (c) the price which such goods or similar goods would, in the opinion of the Commissioner-General, fetch, at the time of their sale or disposal in a sale in the open market in the ordinary course of trade between a buyer and a seller acting independently of each other; and

(c) by the insertion after subsection (8) of the following new subsection:

(9) For the purpose of this section—

- (a) the selling price specified in paragraph (b) of subsection (4) between a buyer and a seller independent of each other, shall apply only if—
 - (i) the price is the sole consideration;
 - (ii) the price includes the value of the right, if any, to use the patent, design or trade mark in respect of the goods;
 - (iii) the price paid is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with the seller and the buyer or any person associated in business with the buyer, other than the relationship created by the sale of the goods in question; and

- (iv) no part of the proceeds of the subsequent re-sale, use or disposal of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with the seller;
- (b) two persons shall be deemed not to be acting independently of each other if, whether directly or indirectly, either the buyer or the seller has any interest in the business or property of the other, if both have common interest in any business or property or if some third person has an interest in the business or property of both of them;
- (c) where goods are manufactured and supplied for a monetary consideration, the amount by which that consideration exceeds the duty payable in respect of the goods shall be the value for duty purposes of the goods; and
- (d) where goods are manufactured and supplied—
 - (i) otherwise than for a monetary consideration;
 - (ii) for a consideration that consists only partly of money; or
 - (iii) for a consideration that is less than the open market value of the goods;

the amount by which the open market value exceeds the duty payable in respect of the goods shall be the value for duty purposes.

5. Section *one-hundred and eight* of the principal Act is amended by the insertion, immediately after subsection (3), of the following new subsections:

Amendment
of section
108

(4) A manufacturer who fails to lodge a return within the time allowed by or under this Act shall pay additional duty consisting of:

- (a) one thousand penalty units; or

(b) one-half of one per centum of the duty payable in respect of the period covered by the return;

whichever amount is the greater, for each day that the return is late.

(5) Where the Commissioner-General has reason to believe that any duty or interest due under this Act from a manufacturer of excisable goods may not be paid within the time allowed by or under this Act by reason of loss, transfer or disposition by the manufacturer of that manufacturer's assets, the Commissioner-General may, by notice in writing to the manufacturer, require payment of the money forthwith.

(6) Upon service of a notice under this section, the provisions of this Act shall apply as though the time allowed by or under this Act for payment by the manufacturer of the duty or interest concerned has expired.

(7) Where a manufacturer fails to make payment required under subsection (4), (5) or (6), the manufacturer shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding twelve months, or to both.

Amendment
of section
168

6. Section *one hundred and sixty-eight* of the principal Act is amended by the insertion immediately after subsection (6) of the following new subsection:

(7) The Commissioner-General may accept a pecuniary settlement instead of instituting civil action for the recovery of a fine under this section and may, in the Commissioner-General's discretion, mitigate or remit any fine, or stay or compound any proceedings for the recovery of the fine and may, after judgement in any proceedings under this Act, further mitigate or entirely remit the fine in accordance with administrative rules prescribed by the Commissioner-General.

Amendment
of section
170

7. Section *one hundred and seventy* of the principal Act is amended—

(a) in subsection (1) by the insertion after the words " be recoverable " of the words " either by distress or by suit "; and

(b) by the insertion immediately after subsection (2) of the following new subsections:

(3) Where the Commissioner-General has reason to believe that any duty or interest due under this Act from an importer or manufacturer may not be paid

within the time allowed by or under this Act by reason of the loss, transfer or disposition by the importer or manufacturer of such importer's or manufacturer's assets, the Commissioner-General may, by notice in writing to the manufacturer or importer, require payment of the money forthwith.

(4) Upon service of a notice under subsection (3), the provisions of this Act shall apply as though the time allowed by or under this Act for payment by the importer or manufacturer of the duty or interest concerned has expired.

(5) Where an importer or manufacturer fails to make any payment required under subsection (3), such importer or manufacturer shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding twelve months, or to both.

8. The principal Act is amended by the insertion immediately after section *one hundred and seventy* of the following new section:

Insertion of
new section
170A

170A. (1) Where any duty or interest due from a manufacturer or importer remains unpaid, an authorised officer may, under warrant by the Commissioner-General, levy distress upon the goods and chattels of the manufacturer or importer.

Recovery by
distress

(2) An authorised officer executing a warrant with a police officer or such other assistants as the officer may consider necessary, may, at anytime between sunrise and sunset, break open any premises of the manufacturer or importer.

(3) Goods or chattels on which distress has been levied under this section shall be kept for ten days either at the premises at which distress was levied or at such other place as the officer executing the warrant may consider appropriate, at the cost of the manufacturer or importer.

(4) If a manufacturer or importer does not pay the amount of duty or interest due under this Act together with any costs incurred under subsection (3), within the period of ten days as specified in that subsection, the goods or chattels shall be sold by public auction.

(5) The proceeds of any sale under subsection (4) shall be applied towards payment of the amount of duty or interest due and the costs incidental to the sale; and any surplus, shall be paid to the manufacturer or importer, after deduction of any further duty or interest by then due from the manufacturer or importer.

(6) Where any goods or chattels have been levied or are to be levied and such goods or chattels are fraudulently removed or taken away to avoid or prevent distress to be so levied by the owner of such goods or chattels or any other person, such owner or any other person shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding ten thousand penalty units or three times the value of the goods or chattels taken away whichever is the greater; or to imprisonment for a term not exceeding twelve months or, to both.

(7) Any person who assists in the taking away of the chattels or goods under subsection (6) shall be guilty of an offence and shall be liable to the same penalty as specified under subsection (6).

Insertion of
new section
171A

9. The principal Act is amended by the insertion immediately after section *one hundred and seventy-one* of the following new section:

Attachement
of debts

171A. (1) Where any duty or interest due from any importer or manufacturer remains unpaid, the Commissioner-General may, by notice in writing, require any other person from whom any money is owed or owing to the importer or manufacturer to pay that money, or so much as is sufficient to discharge the duty or interest due from the importer or manufacturer, in the manner directed by the Commissioner-General, as and when it would, but for the notice, be or become payable to the importer or manufacturer.

(2) Upon service of a notice under this section, the amount owing to the extent necessary to discharge the duty or interest due from the importer or manufacturer is a debt due to the Republic and shall be recoverable at the suit of the Commissioner-General, or any officer authorised by him, in any court of competent jurisdiction; and all claims by the importer or manufacturer to such money shall, to the like extent, be thereby extinguished.

Amendment
of section
180

10. Section *one hundred and eighty* of the principal Act is amended—

(a) by the insertion of the following new subsection—

(1) Where the Commissioner-General considers it necessary so to do for the protection of the general revenues of the Republic, the Commissioner-General may, as a condition of allowing any importer or

manufacturer, for such period as the Commissioner-General may determine, to continue importing or distributing goods or for the purposes of refunding any duty owing to the importer or manufacturer, require that the importer or manufacturer—

- (a) produces any document, relating to any such goods that were supplied to that importer or manufacturer; or
- (b) gives security, or further security, of such amount and kind as the Commissioner-General may determine, for the payment of any duty which is due from the manufacturer or importer.

(2) Where an importer or manufacturer continues to import or distribute goods beyond the time allowed by the Commissioner-General under subsection (1), the importer or manufacturer shall be guilty of an offence and shall be liable, on conviction, to a fine not exceeding ten thousand penalty units or to imprisonment for a term not exceeding twelve months, or to both.

(b) by the renumbering of the existing section as subsection (3).

11. The First Schedule to the principal Act is amended as set out in the Appendix to this Act.

Amendment
of First
Schedule

APPENDIX
(Section II)

Amendments to the first Schedule

CUSTOMS TARIFF

1. Chapter 1 is amended—

(a) by the deletion of heading No. 01:06 and the substitution thereof of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
01.06		Other live animals			
		-Mammals:			
	0106.11.00	--Primates	No.	5%	
	0106.12.00	--Marine	No.	5%	
	0106.19.00	--Other	No.	5%	
	0106.20.00	--Reptiles (including snakes and turtles)	No.	5%	
		-Birds:			
	0106.31.00	--Birds of prey	No.	5%	
	0106.32.00	--Psittaciformes (including parrots, parakeets, macaws and cockatoos)	No.	5%	
	0106.39.00	--Other	No.	5%	
	0106.90.00	--Other	No.	5%	

2. Chapter 2 is amended—

(a) by the deletion of subheading 0208.90.00 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	0208.30.00	-Of primates	kg	25%	
	0208.40.00	-Of marine or (fresh water) mammals	kg	25%	
	0208.50.00	-Of reptiles (including snakes and turtles)	kg	25%	
	0208.90.00	-Other	kg	25%	

(b) by the deletion of subheading 0210.90.00 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-Other, including edible flours and meals of meat and meat offal:			
	0210.91.00	--Of primates	kg	25%	
	0210.92.00	--Of marine (or fresh water) mammals	kg	25%	
	0210.93.00	--Of reptiles (including snakes and turtles)	kg	25%	
	0210.99.00	--Other	kg	25%	

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3. Chapter 4 is amended by the deletion of subheading 0402.21.90 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		---Other:			
	0402.21.30	----Powdered milk, when imported in bulk for further processing.	kg	5%	
	0402.21.90	----Other	kg	25%	

4. Chapter 6 is amended by the deletion in the Duty Rate Column opposite to subheading Nos. 0601.10.00 and 0601.20.00 of the figure "5%" and the substitution thereof of the figure "25%".

5. Chapter 7 is amended by the deletion in the Duty Rate Column opposite to subheading Nos. 0713.10.90, 0713.20.90, 0713.31.90, 0713.32.90, 0713.33.90, 0713.39.90, 0713.40.90, 0713.50.90 and 0713.90.90 of the figure "15%" and the substitution thereof of "25%".

6. Chapter 11 is amended—

(a) by the deletion in the Duty Rate Column opposite to subheading Nos. 1101.00.00 and 1102.10.00 of the figure "15%" and the substitution thereof of "25% or K500 per Kg whichever is the greater"; and

(b) by the deletion in the Duty Rate Column opposite to subheading Nos. 1107.10.10 and 1107.20.10 of the figure "15%" and the substitution thereof of the figure "5%".

7. Chapter 15 amended—

(a) by the deletion in the Duty Rate Column opposite to subheading Nos. 1506.00.00, 1516.10.00, 1516.20.00, and 1518.00.00 of the figure "15%" and the substitution thereof of "25% or K350 per kg whichever is the greater";

(b) by the deletion in the Duty Rate Column opposite to subheading Nos. 1507.90.00, 1508.90.00, 1509.10.00, 1509.90.00, 1510.00.00, 1512.19.00, 1512.29.00, 1513.19.00, 1513.29.00, 1514.90.00, 1515.19.00, 1515.29.00, 1515.30.00, 1515.40.00, 1515.50.00, 1515.60.00 and 1515.90.00 of the figure "25%" and the substitution thereof of "25% or K350 per kg whichever is greater"; and

(c) by the deletion in paragraph (b) of subheading No. 1511.90.00 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	1511.90.10	-Other: --Palm stearin, when imported in bulk for further processing	kg	5%	
	1511.90.90	--Other	kg	*	

*25% or K350 per kg whichever is the greater

8. Chapter 17 is amended—

(a) by the deletion in the Duty Rate Column opposite to subheading Nos. 1701.11.00, 1701.12.00, 1701.91.00 and 1701.99.00 of the figure "25%" and the substitution thereof of "25% or K500 per kg whichever is the greater"; and

(b) by the deletion in the Duty Rate Column opposite to subheading No. 1702.40.00 of the figure "25%" and the substitution thereof of the figure "15%".

9. Chapter 20 is amended—

(a) in the Notes by the insertion after Note 2 of the following new Note:

"3. For the purpose of subheading Nos 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature";

(b) by the deletion in Heading No. 20.07 of the words "being cooked preparations" and the substitution thereof of the words "obtained by cooking"; and

(c) by the deletion of subheading Nos. 2009.10.00 to 2009.70.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2009.11.00	-Orange juice:			
		--Frozen	litre	25%	
	2009.12.00	--Not frozen, of a Brix value not exceeding 20	litre	25%	
	2009.19.00	--Other	litre	25%	
		-Grapefruit juice:			
	2009.21.00	--Of a Brix value not exceeding 20	litre	25%	
	2009.29.00	--Other	litre	25%	
		-Juice of any other single citrus fruit:			
	2009.31.00	--Of a Brix value not exceeding 20	litre	25%	
	2009.39.00	--Other	litre	25%	
		-Pineapple juice:			
	2009.41.00	--Of a Brix value not exceeding 20	litre	25%	
	2009.49.00	--Other	litre	25%	
	2009.50.00	-Tomato juice	litre	25%	
		-Grape juice (including grape must):			
	2009.61.00	--Of a Brix value not exceeding 30	litre	25%	
	2009.69.00	--Other	litre	25%	
		-Apple juice:			
	2009.71.00	--Of a Brix value not exceeding 20	litre	25%	
	2009.79.00	--Other	litre	25%	
	2009.80.00	-Juice of any other fruit or vegetable	litre	25%	
	2009.90.00	-Mixtures of juices	litre	25%	

10. Chapter 22 is amended—

(a) by the deletion in the Duty rate Column opposite to subheading Nos. 2201.10.00, 2201.90.00, 2202.10.00 and 2202.90.00 of the figure " 25% " and the substitution therefor of " 25% or K300 per litre whichever is the greater " ; and

(b) by the deletion in the Duty Rate Column opposite to subheading No. 2203.00.90 of the figure " 25% " and the substitution therefor of " 25% or K400 per litre whichever is the greater " .

11. Chapter 25 is amended by the deletion of subheading Nos. 2501.00.10 and 2501.00.90 and the substitution therefor of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2501.00.10	---In bulk	quintal	5%	
	2501.00.90	---Not in bulk	kg	15%	

12. Chapter 27 is amended—

(a) by the deletion in the Duty Rate Column opposite to subheading Nos. 2701.11.00, 2701.12.00, 2701.19.00, 2701.20.00, 2702.10.00, 2702.20.00, 2703.00.00, 2704.00.00, 2705.00.00, 2706.00.00, 2707.20.00, 2707.30.00, 2707.40.00, 2707.50.00, 2707.60.00, 2707.91.00, 2707.99.00, 2708.10.00, 2708.20.00, 2711.11.00, 2711.12.00, 2711.13.00, 2711.14.00, 2711.19.00, 2711.21.00, 2711.29.00, 2712.10.10, 2712.90.10, 2713.11.00, 2713.12.00, 2713.20.00, 2713.90.00, 2714.10.00, 2714.90.00 and 2715.00.00 of the figure " 5% " and the substitution therefor of the figure " 15% " ; and

(b) by the deletion in the Duty Rate Column opposite to subheading Nos. 2712.10.20, 2712.20.00 and 2712.90.20 of the figure "15%" and substitution therefor of the figure "25%".

13. Chapter 29 is amended—

(a) by the deletion of paragraphs (f) and (g) of Note 1 and the substitution therefor of the following:

(f) the products mentioned in paragraphs (a), (b), (c), (d) or (e) above, except products of heading 29.36, with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

(g) The products mentioned in paragraphs (a), (b), (c), (d), (e) or (f) above, except products of heading 29.36, with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than general use.

(b) by the deletion in the Duty Rate Column opposite to subheading Nos. 2904.10.10 of the figure "15%" and the substitution therefor of the word "free"; and

(c) by the deletion of heading 29.37 and the substitution therefor of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
29.37		Hormones, leuketrienes, thromboxanes and prostaglandins, natural or reproduced by synthesis; derivatives and analogues thereof, including chain modified polypeptides, used primarily as hormones or hormone antagonist (other steroids used primarily as hormones).			
		-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and analogues:			
	2937.11.00	--Human growth hormones, their derivatives and analogues	kg	5%	
	2937.12.00	-Insulin and its salts	kg	Free	
	2937.19.00	--Other	kg	5%	
		-Steroidal hormones, their derivatives and analogues:			
	2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	5%	
	2937.22.00	--Halogenated derivatives of adrenal cortical hormones	kg	5%	
	2937.23.00	--Oestrogens and progestogens	kg	5%	
	2937.24.00	--Other steroids used primarily as hormones	kg	5%	

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	2937.29.00	--Other	kg	5%	
		-Arachidonic acid derivatives and analogues:			
	2937.31.00	--Leukotrienes	kg	5%	
	2937.32.00	--Thromboxanes	kg	5%	
	2937.33.00	--Prostaglandins	kg	5%	
		-Catecholamine hormones, derivatives and analogues:			
	2937.41.00	--Epinephrine	kg	5%	
	2937.42.00	--Other	kg	5%	
	2937.90.00	-Other	kg	5%	

14. Chapter 30 is amended in Note 4 of the Notes—

- (i) by the deletion of paragraph (g) after the words " boxes and kits " of the word " and " ;
(ii) by the deletion of the full stop at the end of paragraph (h) and the substitution thereof of a semi-colon and the word " and " ;
(iii) by the insertion after paragraph (h) of the following new paragraph:
(I) Gel preparations of a kind applied on the body for gynaecological or surgical lubrication or for diagnostic purposes; and
(b) by the deletion of heading No. 30.04 and the substitution thereof of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
30.04		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in form or packings for retail sale.			

- (c) by the deletion of Heading No. 30.05 and the substitution thereof of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
30.05		Wadding, gauze, bandages and similar articles (for example, dressing adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes, excluding medicaments in the form of transdermal administration systems of Heading No. 30.04; and			

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(d) by the insertion after subheading No. 3006.60.20 of the following new subheading:

<i>Heading No.</i>	<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	3006.70.00	Gel preparations of a kind applied on the body for gynaecological or surgical lubrication or for diagnostic purposes	kg	free	

15. Chapter 35 is amended by the deletion in the Duty Rate Column opposite to subheading No. 3503.00.10 of the figure " 25% " and the substitution thereof of the figure "15% ".

16. Chapter 40 is amended—

(a) by the deletion of heading No. 40.09 and the substitution thereof of the following new heading and subheadings:

<i>Heading No.</i>	<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). -Not reinforced or otherwise combined with other materials:			
	4009.11.00	--Without fittings	kg	25%	
	4009.12.00	-- With fittings	kg	25%	
		-Reinforced or otherwise combined only with metal:			
	4009.21.00	--Without fittings	kg	25%	
	4009.22.00	--With fittings	kg	25%	
		-Reinforced or otherwise combined only with textile materials:			
	4009.31.00	--Without fittings	kg	25%	
	4009.32.00	--With fittings	kg	25%	
		-Reinforced or otherwise combined with other materials:			
	4009.41.00	--Without fittings	kg	25%	
	4009.42.00	--With fittings	kg	25%	

(b) by the deletion of subheading Nos. 4010.21.00 to 4010.29.00 and the substitution thereof of the following new subheadings:

<i>Heading No.</i>	<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Duty Rate</i>	<i>Remarks</i>
	4010.31.00	-Transmission belts or belting: --Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm.	kg	25%	

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4010.32.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm.	kg	25%	
	4010.33.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm.	kg	25%	
	4010.34.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm.	kg	25%	
	4010.35.00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm.	kg	25%	
	4010.36.00	--Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm.	kg	25%	
	4010.39.00	--Other	kg	25%	

(c) by the deletion of heading No. 40.11 and the substitution therefor of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
40.11		New pneumatic tyres, of rubber			
	4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	kg	*	
		-Of a kind used on buses or lorries:			
	4011.21.00	--Having a load index not exceeding 121	kg	*	
	4011.22.00	--Having a load index exceeding 121	kg	*	
	4011.30.00	-Of a kind used on aircraft	kg	25%	
	4011.40.00	-Of a kind used on motorcycles	kg	25%	
	4011.50.00	-Of a kind used on bicycles	kg	25%	
		-Other, having a "herring-bone " or similar tread:			
	4011.61.00	--Of a kind used on agricultural or forestry vehicles and machines	kg	25%	
	4011.62.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm (24 inches)	kg	25%	

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Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4011.63.00	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm (24 inches)	kg	25%	
	4011.69.00	--Other	kg	25%	
		-Other:			
	4011.92.00	--Of a kind used on agricultural or forestry vehicles and machines	kg	25%	
	4011.93.00	--Of a kind used on construction vehicles and machines	kg	25%	
	4011.99.00	--Other	kg	*	

*25% or K2,000 per kg whichever is the greater.

(d) by the deletion of heading No. 40.12 and the substitution therefor of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		-Retreaded tyres:			
	4012.11.00	--Of a kind used on motor cars (including station wagons and racing cars)	kg	*	
	4012.12.00	--Of a kind used on buses and lorries	kg	*	
	4012.13.00	--Of a kind used on aircraft	kg	25%	
	4012.19.00	--Other	kg	25%	
	4012.20.00	-Used pneumatic tyres	kg	*	
	4012.90.00	-Other	kg	25%	

*25% or K2,000 per kg whichever is the greater

17. Chapter 48 is amended—

by the deletion in the Duty Rate Column opposite to subheading Nos. 4804.31.00, 4804.39.00, 4804.41.00, 4804.42.00, 4804.49.00, 4804.51.00, 4804.52.00, 4804.59.00, 4805.10.00, 4805.21.00, 4805.22.00, 4805.23.00, 4805.29.00, 4805.30.00, 4805.40.00, 4805.50.00, 4805.60.00, 4805.70.00, 4805.80.00, 4807.10.00, 4807.90.00, 4808.10.00, 4808.20.00, 4808.30.00, 4808.90.00, 4811.10.00, 4811.31.00, 4811.39.00, 4811.40.00 and 4811.90.00 of the figure " 15% " and the substitution therefor of the figure " 5% "

18. Chapter 49 is amended—

(a) by the deletion in the Duty Rate Column opposite to heading Nos. 4905.10.10 and 4905.91.10, of the word " free " and the substitution therefor of the figure " 25% ";

(b) by the deletion in the Duty Rate Column opposite to heading Nos. 4908.10.00 and 4908.90.00 of the figure " 25% " and the substitution therefor of the figure " 15% "; and

(c) by the deletion in the Duty Rate Column opposite to heading Nos 4911.10.00, 4911.91.00 and 4911.99.00 of the figure " 15% " and the substitution therefor of the figure " 25% ";

19. Chapter 51 is amended—

(a) by the deletion of subheading No. 5102.10.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-Fine animal hair:			
	5102.11.00	--Of Kashmir goats	kg	15%	
	5102.19.00	--Other	kg	15%	

(b) by the deletion of subheading No. 5105.30.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-Fine animal hair, carded or combed:			
	5105.31.00	--Of Kashmir goats	kg	15%	
	5105.39.00	--Other	kg	15%	

20. Chapter 56 is amended in the Notes by the insertion at the end of paragraph (c) of Note 3 of the following second sentence:

" No account is taken of whether the plastics or rubber existed in liquid or solid form at the time they were combined with textile material ".

21. Chapter 61 is amended by the deletion of subheading No. 6110.10.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-Of wool or fine animal hair:			
	6110.12.00	--Of Kashmir goats	kg	15%	
	6110.19.00	--Other	kg	15%	

Chapter 63 is amended—

(a) by the deletion of subheading No. 6306.31.00 and the renumbering of subheading 6306.32.00 as 6306.31.00; and

(b) by the deletion in the Duty Rate Column opposite to subheading Nos 6309.00.00, 6310.10.00 and 6310.90.00 of the figure " 25% " and the substitution therefor of " 25% or K1,500 per kg whichever is the greater ".

23. Chapter 70 is amended by the deletion in the Duty Rate column opposite to subheading Nos 7013.10.00, 7013.21.00, 7013.29.00, 7013.31.00, 7013.32.00, 7013.39.00, 7013.91.00 and 7013.99.00 of the figure " 15% " and the substitution therefor of the figure " 25% ".

24. Chapter 73 is amended by the deletion in the Duty Rate Column opposite to subheading Nos 7321.11.00, 7321.12.00, 7321.13.00, 7321.81.00, 7321.82.00, 7321.83.00, 7321.90.00, 7323.10.00, 7323.91.00, 7323.92.00, 7323.93.00, 7323.94.00, 7323.99.00, 7324.10.00, 7324.21.00, 7324.29.00, 7324.90.00, 7325.10.90, 7325.99.90, 7326.19.90, 7326.20.90 and 7326.90.90 of the figure " 15% " and the substitution therefor of the figure " 25% ".

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25. Chapter 74 is amended by the deletion in the Duty Rate Column opposite to subheading Nos 7417.00.00, 7418.11.00, 7418.19.00, 7418.20.00, 7419.10.00, 7419.91.00, 7419.99.10 and 7419.99.90 of the figure " 15% " and the substitution therefor of the figure " 25% ".

26. Chapter 82 is amended by the deletion in the Duty Rate Column opposite to subheading Nos 8210.00.00, 8211.10.00, 8211.91.00, 8211.92.00, 8211.93.00, 8211.94.00, 8211.95.00, 8214.10.00, 8214.20.10, 8214.20.90, 8214.90.90, 8215.10.00, 8215.20.00, 8215.91.00 and 8215.99.00 of the figure " 15% " and the substitution therefor of the figure " 25% "; and

27. Section XVI is amended in Note I of the Notes by the deletion at the end of paragraph (p) of the full stop and the substitution therefor of " ; or " and by the insertion after paragraph (p) of the following new paragraph:

" (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions). "

28. Chapter 84 is amended—

(a) by the deletion of paragraph (e) of Note I and the substitution therefor of the following:

(e) electro-mechanical domestic appliances of heading No. 85.09; or

(d) by the deletion of subheading No. 8415.81.00 and the substitution therefor of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heating cycle (reversible heat pumps)	Kg	25%	

(c) by the deletion in the Duty Rate Column opposite to subheading Nos. 8410.11.00, 8410.12.00, 8410.13.00, 8410.90.00, 8416.10.00, 8416.20.00, 8416.30.00, 8416.90.00, 8417.10.00, 8417.20.00, 8417.80.00, 8417.90.00, 8419.31.00, 8419.32.00, 8442.10.00, 8442.20.00, 8442.30.00, 8442.40.00, 8442.50.00, 8443.11.00, 8443.12.00, 8443.19.00, 8443.21.00, 8443.29.00, 8443.30.00, 8443.40.00, 8443.51.00, 8443.59.00, 8443.60.00, 8443.90.00, 8479.20.00, 8479.30.00 and 8479.40.00 of the figure " 5% " and the substitution therefor of the word " free "; and

(d) by the deletion of heading No. 84.67 and the substitution therefor of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			

(e) by the insertion after subheading No. 8467.19.00 of the following new subheading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-With self contained electric motor:			
	8467.21.00	--Drills of all kinds	Kg	5%	
	8467.22.00	--Saws	Kg	5%	
	8467.23.00	--Other tools	Kg	5%	

29. Chapter 85 is amended—

(a) by the deletion in the Duty Rate Column opposite to subheading Nos. 8507.10.00, 8507.20.00 and 8507.80.00 of the figure " 15% " and the substitution therefor of " 25% or K20,000 per unit whichever is the greater ".

(b) by the deletion of heading 85.08 and subheading Nos 8508.10.00, 8508.20.00, 8508.80.00 and 8508.90.00;

(c) by the deletion of heading No. 85.18 and the substitution therefor of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
85.18		Microphones and stands therefor, loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and apparatus consisting of a microphone and a loudspeaker fitted together to form a whole; audio-frequency electric amplifiers, electric sound amplifier sets.			

(d) by the deletion of subheading No. 8518.30.00 and the substitution therefor of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8518.30.00	-Headphones and earphones, whether or not combined with a microphone and apparatus consisting of a microphone and a loudspeaker fitted together to form a whole.	No	25%	

30. Chapter 87 is amended—

(a) by the deletion in the Duty Rate Column opposite to subheading Nos. 8702.10.00 and 8702.90.00 of the figure " 15% " and the substitution therefor of " 15% or K1,000,000 per vehicle whichever is the greater ";

(b) by the deletion in the Duty Rate Column opposite to subheading Nos 8703.10.00, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90 and 8703.90.90 of " 25% or K500,000 per vehicle whichever is the greater " and the substitution therefor of " 25% or K1,000,000 per vehicle whichever is the greater ";

(c) by the deletion in the Duty Rate column opposite to subheading No. 8704.21.10., 8704.21.90, 8704.22.10, 8704.22.90, 8704.31.10, 8704.31.90, 8704.32.10, 8704.32.90, 8704.90.10 and 8704.90.90 of the figure " 15% " and the substitution therefor of " 15% or K1,000,000 per vehicle whichever is the greater "; and

(d) by the deletion of heading 87.10 and the substitution therefor of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
87.10		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.			
	8710.10.00	-Tanks	No.	15%	
		-Other armoured fighting vehicles:			
	8710.21.00	--Track-laying vehicles	No.	15%	
	8710.29.00	--Other, including vehicles of the " half-track " type	kg	15%	
		-Parts:			
	8710.91.00	--Of tanks	kg	15%	
	8710.99.00	--Other	Kg	15%	

31. Chapter 88 is amended—

(a) by the deletion of subheading Nos 8802.11.10 to 8802.40.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-Helicopters of an unladen weight not exceeding 2,000 kg:			
	8802.13.00	--Of a kind used solely or principally for military purposes	No.	5%	
	8802.19.00	--Other	No.	5%	
		-Helicopters of an unladen weight exceeding 2,000 kg:			
	8802.21.00	--Of the kind used solely or principally for military purposes	No.	5%	
	8802.29.00	--Other	No.	5%	
		-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:			
	8802.31.00	--Of a kind used solely or principally for military purposes	No.	5%	
	8802.39.00	--Other	No.	5%	
		-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:			
	8802.41.00	--Of a kind used solely or principally for military purposes	No.	5%	
	8802.49.00	--Other	No.	5%	

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Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8802.51.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg: --Of a kind used solely or principally for military purposes	No.	5%	
	8802.59.00	--Other	No.	5%	

(b) by the deletion of subheading No. 8803.30.00 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8803.31.00	-Other parts of aeroplanes or helicopters: --Of aeroplanes or helicopters of subheading Nos. 8802.13.00, 8802.21.00, 8802.31.00, 8802.41.00 and 8802.51.00	kg	5%	
	8803.39.00	--Other	kg	5%	

(c) by the deletion of subheading No. 8805.20.00 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8805.21.00	-Ground flying trainers and parts thereof: --Air combat simulators and parts thereof	kg	5%	
	8805.29.00	--Other	kg	5%	

32. Chapter 89 is amended by the deletion of Heading No. 89.06 and the substitution thereof of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
89.06		Other vessels including warships and lifeboats other than rowing boats.			
	8906.10.00	-Warships	No.	5%	
	8906.90.00	-Other	No.	5%	

33. Chapter 90 is amended—

(a) by the deletion of subheading No. 9009.90.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-Parts and accessories:			
	9009.91.00	--Automatic document feeders	kg	15%	
	9009.92.00	--Paper feeders	kg	15%	
	9009.93.00	--Sorters	kg	15%	
	9009.99.00	--Other	kg	15%	

(b) by the deletion of subheading Nos 9021.11.00 to 9021.30.00 and the substitution therefor of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9021.10.00	-Orthopaedic or fracture appliances	—	free	
		-Artificial teeth and dental fittings:			
	9021.21.00	--Artificial teeth	—	free	
	9021.29.00	--Other	—	free	
		-Other artificial parts of the body:			
	9021.31.00	--Artificial joints	—	free	
	9021.39.00	--Other	—	free	

34. Chapter 93 is amended—

(a) by the deletion of heading No. 93.01 and the substitution therefor of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
93.01		Military weapons, other than revolvers, pistols and arms of heading No. 93.07			
		-Artillery weapons (for example, guns, howitzers and mortars):			
	9301.11.00	--Self propelled	No.	15%	
	9301.19.00	--Other	No.	15%	
	9301.20.00	-Rocket launchers, flame-throwers; grenade launchers, torpedo tubes and similar projectors	No.	15%	
	9301.90.00	-Other	No.	15%	

(b) by the deletion of subheading No. 9305.90.90 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9305.91.00	-Other: --Of military weapons of Heading No. 93.01	kg	15%	
	9305.99.00	--Other	kg	15%	

(c) by the deletion of subheading No. 9306.90.00 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9306.91.00	-Other: --Guided missiles	kg	25%	
	9306.92.00	--Bombs, grenades, torpedoes, mines, missiles (other than guided missiles) and other munitions of war	kg	25%	
	9306.99.00	--Other	kg	25%	

35. Chapter 95 is amended by the deletion of heading No. 95.08 and the substitution thereof of the following new heading and subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres:			
	9508.10.00	-Travelling circuses and travelling menageries	—	25%	
	9508.90.00	-Other	—	25%	