

GOVERNMENT OF ZAMBIA

**ACT**

No. 9 of 1997

Date of assent: 12th April, 1997.

**An Act to amend the Customs and Excise Act**

[18th April, 1997

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 1997, 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 1st February, 1997.

2. Section *two* of the principal Act is amended by the insertion in the appropriate place of the following new definition:

Amendment of section 2

" Assistant Commissioner " means the Assistant Commissioner of Customs and Excise;

3. Section *two hundred and one* of the principal Act is amended by the deletion of the proviso and the substitution therefor of the following proviso:

Amendment of section 201

Provided that the duties and functions conferred or imposed by sections *one hundred and sixty-two* and *one hundred and sixty-eight* shall not be delegated to any officer below the rank of Assistant Commissioner.

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

Amendment of First Schedule

5. The Second Schedule to the principal Act is amended as set out in the Second Appendix to this Act.

Amendment of Second Schedule

6. The principal Act is amended by the repeal and replacement of the Third Schedule.

Repeal and replacement of Third Schedule

## APPENDIX I

## (Section 4)

## Amendments to the First Schedule

## CUSTOMS TARIFF

1. The Table of Contents is amended in Section XVII by the insertion after 86 of the following:

" 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof ".

2. Chapter 2 is amended by the insertion in Heading 0210.11.00, of the words " with bone in " after the word " thereof ".

3. Chapter 3 is amended by the insertion before Heading 0303.21.00 of a new subheading:

" —Other salmonidae, excluding livers and roes ".

4. Chapter 4 is amended—

(a) by the deletion in Subheading Note 1 of the word " constituents " and the substitution therefor of " constituents "; and

(b) by the deletion in Heading 0402.29.10 of the word " Milk " and the substitution therefor of " Milk ".

5. Chapter 5 is amended by the deletion of the wording in the column " Descriptin of Goods " opposite to Heading 05.05 and the substitution therefor of the following: —

" Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers. "

6. Chapter 6 is amended—

(a) by the deletion in Heading 0601.10.00 after the word " corms " of the word " crowns " ; and

(b) by the insertion in Heading 0601.20.00 after the word " roots " of the word " corms ".

7. Chapter 11 is amended by the deletion in the Chapter Heading of the word " Industry " and the substitution therefor of " industry ".

8. Chapter 12 is amended by—

(a) by the deletion in the Duty Rate column opposite to Headings 1201.00.00 and 1206.00.00 of the figure " 15% " and the substitution therefor of " 5% "; and

(b) by the deletion in Heading 1209.30.00 of the word " berbaceous " and the substitution therefor of " herbaceous ".

9. Chapter 13 is amended by the deletion in Heading 1302.20.00 of two dashes (-) before the word " Pectic " and the substitution therefor of one dash (-).

10. Section III is amended by the insertion, in the main heading preceding Chapter 15, between the words "PRODUCTS" and "PREPARED", of a semi-colon.

11. Chapter 15 is amended—

(a) by the deletion in Heading 1503.00.00 of the word "oleostearin" and the substitution therefor of "oleostearin";

(b) by the deletion in Duty Rate column opposite Headings 1507.90.00, 1508.90.00, 1509.10.00, 1509.90.00, 1510.00.00 and 1511.90.00 of the figure "15%" and the substitution therefor of "25%";

(c) by the deletion of the text in the Description of Goods column opposite to Heading 15.12 and the substitution therefor of the following—

"Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified";

(d) by the deletion in the Duty Rate column opposite to Headings 1512.19.00 and 1512.29.00 of the figure "15%" and the substitution therefor of "25%";

(e) by the deletion in the subheading preceding Heading 1513.21.00 of the word "their" before "fraction" and the insertion, after "fractions", of the word "thereof";

(f) by the deletion in the Duty Rate column opposite to Headings 1513.19.00 and 1513.29.00 of the figure "15%" and the substitution therefor of "25%"; and

(g) by the deletion in Duty Rate column of the opposite Headings 1515.30.00, 1515.40.00, 1515.50.00 and 1515.60.00 of the figure "15%" and the substitution therefor of "25%".

12. Chapter 16 is amended by the insertion in Heading 1604.30.00 after the word "Caviar" of the words " and caviar substitutes".

13. Chapter 18 is amended by the insertion in Heading 1806.20.00 of the words "or bars" before the word "weighing".

14. Chapter 20 is amended by the deletion in Headings 20.04 and 20.05 of the word "vegetable" and the substitution therefor of "vegetables".

15. Chapter 21 is amended by the deletion in the Duty Rate column opposite to Heading 2106.90.30 of the figure "15%" and the substitution therefor of "5%".

16. Chapter 22 is amended in the Chapter Notes by the deletion in Note 1 (b) of the figures "25.02" and the substitution therefor of "25.01".

17. Chapter 25 is amended—

(a) by the insertion in the subheading preceding Heading 2517.41.00, before the figures "25.16", of the figures and the word "25.15 or";

(b) by the insertion in Heading 25.19 after the word "oxides" of the word "added"; and

(c) by the insertion in Heading 2529.21.00 after the figure "97%" of the words "or less".

## 18. Chapter 27 is amended—

- (a) by the deletion in Note 2, second paragraph, line 2, of the word " distills " and the substitution thereof of " distils ";
- (b) by the deletion in Note 2, second paragraph, first line, after the word " synthetic ", of the word " liquid ";
- (c) by the deletion in Heading 27.10, in the HS Code column, of the number " 2710.00.10 " and the substitution thereof of " 2710.00.11 " and by the deletion in the same heading of 3 dashes (---) and the substitution thereof of 4 dashes (----);
- (d) by the deletion in Heading 27.10, in the HS Code column, of the number " 2710.00.30 " and the substitution thereof of " 2710.00.31 " and by the deletion in the same Heading of 3 dashes (---) and the substitution thereof of 4 dashes (----);
- (e) by the deletion in Heading 27.12, in the HS Code column of the number " 2712.90.00 " and the substitution thereof of " 2712.90.10 ";
- (f) by the deletion in Heading 27.13, in the HS Code column, of the numbers " 2712.12.00 " and " 2712.20.00 " and the substitution thereof of " 2713.12.00 " and " 2713.20.00 "; and
- (g) by the insertion in Heading 2716.00.00 after the word " energy .", of the words, " (optional heading) " in brackets.

## 19. Chapter 28 is amended—

- (a) by the insertion in Heading 28.05, of a hyphen between the words " rare " and " earth ";
- (b) by the deletion in the subheading preceding Heading 2833.19.10, after the word " Other ", of the words " sodium sulphates ";
- (c) by the deletion in the Duty Rate column opposite to Headings 2833.22.10 and 2833.30.10, of the figures " 25% ", and the substitution thereof of the word " free ", and by the deletion in Headings 2833.22.20 and 2833.30.20 of the figure " 25% ", and the substitution thereof of " 15% "; and
- (d) by the insertion in subheading preceding Heading 2835.22.10 after the word " mono " of a hyphen.

## 20. Chapter 29 is amended—

- (a) by the deletion in Heading 2907.23.00 of the word " Isopropylidenediphenol " and substitution thereof of " Isopropylidenediphenol ";
- (b) by the deletion in Heading 29.09 of the word " alcotol " and the substitution thereof of " alcohol ";
- (c) by the deletion in Heading 2914.31.00 of the words " x-phenylpropan-2-one " and the substitution thereof of " phenylpropan-2-one ";
- (d) by the deletion in subsection IX preceding Heading 29.21 of the word " INIROGEN " and the substitution thereof of " NITROGEN ";
- (e) by the deletion in the subheading preceding heading 2923.10.10 of the word " Chlorine " and the substitution thereof of " Choline ";

- (f) by the deletion in the subheading preceding Heading 2926.20.10 of the word "dicayandiamide" and the substitution therefor of "dicyandiamide";
- (g) by the deletion in Heading 2932.13.00 of the words "Furfuryl" and "tetrahydrofurfuryl" and the substitution therefor of "Furfuryl" and "tetrahydrofurfuryl" respectively;
- (h) by the deletion in Heading 2933.13.00 of the word "Phridine" and the substitution therefor of "pyridine";
- (ij) by the deletion in Heading 2936.24.00 of the word "Pantothetic" and the substitution therefor of "Pantothenic"; and
- (k) by the deletion in subsection XII immediately before Heading 29.38 of word "EPRODUCED" and the substitution therefor of "REPRODUCED".

21. Chapter 30 is amended—

- (a) by the deletion in Heading 30.01 of the word "theparin" and the substitution therefor of "herapin";
- (b) by the deletion in Heading 3003.40.00 after the word "hormones" of a comma and the substitution therefor of "or"; and
- (c) by the deletion in Heading 3004.32.00 of the word "cortex" and the substitution therefor of "cortical."

22. Chapter 31 is amended by the insertion in the subheading preceding 3105.51.00, after the word "containing", of the words "the two fertilising".

23. Chapter 32 is amended—

- (a) by the insertion in Heading 3206.50.00, after the word "Inorganic" of "products of a kind used as luminophores"; and
- (b) by the deletion in the Duty Rate column opposite to Heading 3211.00.00 of the figures "25%" and the substitution therefor of "15%".

24. Chapter 33 is amended—

- (a) by the deletion in Heading 33.01 of the word "effleurage" and the substitution therefor of "enfleurage" and
- (b) by the insertion in Heading 33.02 in line 3, before the word "substances" of "these";

25. Chapter 34 is amended—

- (a) by the deletion in Heading 3402.11.00 in the Duty Rate column of the figures "25%" and the substitution therefor of "15%";
- (b) by the deletion in Heading 3402.12.00 of the word "Cathionic" and the substitution therefor of "Cationic";
- (c) by deletion in Heading 3402.12.00 in Duty Rate column of the figure "25%" and the substitution therefor of "15%";
- (d) by the deletion in the Duty Rate column opposite to Heading 3402.13.00 of the figure "25%"; and the substitution therefor of "15%";
- (e) by the deletion in the Duty Rate column opposite to Heading 3402.19.00 of the figure "25%" and the substitution therefor of "15%";
- (f) by the deletion in the subheading preceding Heading 3403.11.11 of three (- - -) dashes and the substitution therefor of two (- -) dashes;

(g) by the deletion of all the text in the columns opposite to Headings 3403.11.11 and 3403.11.12 and the substitution thereof of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3403.11.11	---In bulk	kg	5%	
	3403.11.12	---Not in bulk	kg	5%	

and

(h) by the deletion in Heading 34.07 of the word "dentistry" and the substitution thereof of "dentistry".

26. Chapter 36 is amended by the deletion in Heading 3606.10.00 of the figure "300cm" and the substitution thereof of "300cm<sup>3</sup>".

27. Chapter 37 is amended by the deletion in the Duty Rate column opposite to Heading 3703.20.00 of the word "free" and the substitution thereof of "25%".

28. Chapter 38 is amended—

(a) by the deletion in Heading 38.09 of the words "fishing", "dressing" and "cather" and the substitution thereof of "finishing", "dressings" and "leather" respectively;

(b) by the deletion in the Duty Rate column opposite to Headings 3809.10.00, 3809.91.00, 3809.92.00 and 3809.99.00 of the figures "15%" and the substitution thereof of "5%";

(c) by the insertion in Heading 38.11 after the word "inhibitors" of the words "gun inhibitors" and the deletion of the words "and other preparations";

(d) by the deletion in the Duty Rate column opposite to Heading 3821.00.00 of the figure "15%" and the substitution thereof of "free"; and

(e) by the deletion in the Duty Rate column opposite to Heading 3822.00.00 of the figure "15%" and the substitution thereof of "free".

29. Chapter 39 is amended—

(a) by the insertion in Chapter Note 2 (b), immediately after the word "Chapter" of the figure "29";

(b) by the deletion in Chapter Note 3 (a) of the word "distills" and the substitution thereof of "distils";

(c) by the deletion in Heading 39.03, in the HS Code column, of the number "3902.90.11" and the substitution thereof of "3903.90.11";

(d) by the deletion in the subheading after Heading 3904.61.90 of the word "fluoro-polymers";

(e) by the deletion of the subheadings preceding Heading 3907.91.11 and the substitution thereof of the following new subheadings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		- Other polyesters: — Unsaturated: — Liquid or paste (including emulsions, dispersions and solutions):			

(f) by the insertion in Heading 3919.90.10, after the word " ready, " of the word " for ";

(g) by the deletion in the subheading preceding Heading 3920.51.10 of the word " polymer " and the substitution therefor of " polymethyl ";

(h) by the deletion in the subheading preceding Heading 3920.62.10 of all the text and the substitution therefor of the following:

" -- of polyethylene terephthalate ";

(i) by the deletion in the subheading preceding Heading 3920.63.10 of all the text and the substitution therefor of the following:

" -- Of unsaturated polyesters ";

(j) by the insertion in Heading 3920.93.10, of the word " for " after " ready ";

(k) by the deletion of Heading 3923.30.00 and all the text in the columns opposite to it and the substitution therefor of the following new subheading and Headings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	3923.30.10	-Carboys, bottles, flasks and similar articles: ---Performed polyethylene profiles, being semi-finished articles suitable only for use in the manufacture of bottles	kg	15%	
	3923.30.90	---Other ; and	kg	25%	

(1) by the deletion in the Duty Rate column opposite to Heading 3926.90.10 of the figures " 25% " and the substitution therefor of " 15% ".

**30. Chapter 40 is amended—**

(a) by the deletion in Heading 40.02 of the word " strips " and the substitution therefor of " strip ";

(b) by the deletion in Heading 4002.39.00 of the word " Chloroprene " and the substitution therefor of " Chloroprene ";

(c) by the deletion in the Duty Rate column Heading 4012.90.20 of the figure " 25% " and the substitution therefor of " 5% ";

(d) by the deletion in Heading 4012.90.90 of the two ( -- ) dashes and the substitution therefor of three ( --- ) dashes; and

(e) by the deletion in Heading 4013.10.00, before the word " lorries ", of the word " and " and the substitution therefor of " or ".

**31. Chapter 41 is amended—**

(a) by the deletion in the subheadings preceding Headings 4105.11.00 and 4106.11.00 of the word " re-tanned " and the substitution therefor of " retanned "; and

(b) by the deletion in Heading 4111.00.00 in the 2nd line of the word " in " after " slabs ".

32. Chapter 42 is amended by the deletion in Heading 42.02 of the word " ascs " and the substitution therefor of " cases " and the deletion of the words " of plastic sheeting " and the substitution therefor " of sheeting of plastics ".

33. Chapter 44 is amended—

(a) by the insertion in Heading 44.04, before the word " pickets", of " piles, ";

(b) by the deletion in Heading 4407.91.00 of the word " Querus " and the substitution therefor of " Quercus ";

(c) by the insertion after Heading 4408.39.00 of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	4408.90.00	- Other	m <sup>3</sup>	15%	

; and

(d) by the deletion in Heading 44.20 before the word " cases " of the words " cases for ".

34. Chapter 48 is amended—

(a) by the deletion of Heading 4802.52.00 and all the text in columns opposite to it, and the substitution therefor of the following new subheading and Headings:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
		-- Weighing 40g/m <sup>2</sup> or more but not more than 150g/m <sup>2</sup> :			
	4802.52.10	--- Uncoated security paper and other paper, uncoated, in rolls or sheets, of a type used for cheques, stamps, banknotes or the like and for continuous stationery or computer paper	kg	5%	
	4802.52.90	--- Other	kg	15%	

(b) by the deletion in Duty Rate column opposite to the Headings No. 4804.21.00 and 4804.29.00 of the figure " 15% " and the substitution therefor of " 5% ";

(c) by the deletion in Heading 48.06 of the word " glassing " and the substitution therefor of " glassine ";



(d) by the deletion in Heading 4806.40.00 of the word " Glassing " and the substitution therefor of " glassine ";

(e) by the deletion in the Duty Rate column opposite to Headings No. 4809.10.00, 4809.20.00, 4809.90.00, 4810.11.00, 4810.12.00, 4810.21.00, 4810.29.00, 4810.31.00, 4810.32.00, 4810.39.00, 4810.91.00 and 4810.99.00 of the figure " 15% " and the substitution therefor of the figure " 5% "; and

(f) by the insertion in Heading 4810.32.00 before the word " weight " of " by " and the deletion of the words " or less ".

35. Chapter 49 is amended—

(a) by the deletion in Heading 49.05 of the word " and " before the word " similar " and the substitution therefor of " or "; and

(b) by the deletion in Heading 49.07 of the word " stamped " and the substitution therefor of " stamps ".

36. Chapter 51 is amended by the deletion in the subheading before Heading 5111.11.10 of the figure " 300g/m " and the substitution therefor of " 300g/m<sup>2</sup> ".

37. Chapter 52 is amended by the deletion in Heading 5208.12.00 before " more ", of the word " not ".

38. Chapter 54 is amended—

(a) by the deletion in Heading 5402.32.00 before " more ", of the word " not "; and

(b) by the deletion in Heading 54.05 of the word " not " before " cross-sectional " and the substitution therefor of " no ".

39. Chapter 55 is amended—

(a) by the deletion in Heading 55.07 of the word " processed " and the substitution therefor of " processed ".

(b) by the deletion in the Duty Rate column of the figure " 15% " opposite to the Heading numbers 5509.11.00, 5509.12.00, 5509.21.00, 5509.22.00, 5509.31.00, 5509.32.00, 5509.41.00, 5509.42.00, 5509.51.00 and 5509.52.00 and the substitution therefor of " 5% ";

(c) by the deletion of all the text in the columns opposite to Heading 5509.53.00 and the substitution therefor of the following:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5509.53.00	--Mixed mainly or solely with cotton	kg	5%	

(d) by the insertion after Heading 5509.53.00 of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	5509.59.00	--Other	kg	5%	



- (e) by the deletion in the Duty Rate column of the figure " 15% " opposite to the Headings No. 5509.61.00, 5509.62.00, 5509.69.00, 5509.91.00, 5509.92.00, 5509.99.00, 5510.11.00, 5510.12.00, 5510.20.00, 5510.30.00 and 5510.90.00 and the substitution therefor of the figure " 5% "; and
- (f) by the insertion in Heading 5513.32.00 of the words " including cross twill " before " of ".
40. Chapter 56 is amended—
- (a) by the deletion in Heading 5605.00.00 of the word " contained " and the substitution therefor of " combined "; and
- (b) by the insertion in Heading 5607.10.00 of the word " bast " after the word " textile ".
41. Chapter 57 is amended by the deletion in Heading 57.02 after the words " made up " of the words " I in ".
42. Chapter 58 is amended—
- (a) by the deletion in Heading 5806.10.00 of the word " toweling " and the substitution therefor of " towelling "; and
- (b) by the deletion in Heading 5806.20.00 after the word " weight " of the figure " 50% " and the substitution therefor of " 5% ".
43. Chapter 61 is amended—
- (a) by the deletion in Chapter Note 3 (b) of the word " rental " and the substitution therefor of " retail ";
- (b) by the insertion in Chapter Note 9, 5th line of the words " of this Chapter " after the word " Garments ";
- (c) by the insertion in Heading 6104.23.00 after the word " synthetic " of the word " fibres ";
- (d) by the insertion in the subheading preceding Heading 6104.31.00 after the word " jackets ", of the words " and blazers ";
- (e) by the deletion in Heading 61.07 of the words " night-shirts " and the substitution therefor of " nightshirts ";
- (f) by the deletion of the text in the Description of Goods column opposite to Heading 6107.19.00 and the substitution therefor of " — of other textile materials "; and
- (g) by the deletion in the subheading preceding Heading 6107.21.00 of the words " Night-shirts " and the substitution therefor of " Nightshirts ";
- (h) by the deletion in Heading 61.08 of the words " night-dresses " and the substitution therefor of the word " nightdresses ", and by the insertion of a comma between the words " panties " and " nightdresses ";
- (i) by the deletion in the subheading preceding Heading 6108.31.00 of the words " Night-dresses " and the substitution therefor of " Nightdresses "; and
- (j) by the insertion in Heading 61.17 line one (1) of the word " clothing " before the word " accessories ".

**44. Chapter 62 is amended—**

- (a) by the deletion in Chapter Note 3(b) of the word " upp " and the substitution therefor of " upper ";
- (b) by the deletion in Chapter Note 8 of the word " provision " and the substitution therefor of " provisions ";
- (c) by starting a new paragraph in Chapter Note 8 after the word " sexes ";
- (d) by the deletion in Heading 62.06 of the word " louses " and the substitution therefor of " blouses ";
- (e) by the insertion after Heading 6209.10.00 of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	6209.20.00	-Of with cotton	No.	25%	

**45. Chapter 63 is amended by the deletion in the subheading proceeding Heading 6302.60.10. after the word " Kitchen ", of the word " line ", and the substitution therefor of " linen ".**

**46. Chapter 64 is amended—**

- (a) by the insertion in Chapter Note 1 (a) of the word " These " before the word " products ";
- (b) by the deletion in subheading Note 1 (a) of the word " other " and the substitution therefor of " or the ";
- (c) by deletion in Heading 6403.30.00 of the letter " m " before the word " sole ".

**47. Chapter 66 is amended by the insertion in Heading 66.01. before the word " and ", in brackets, of " garden umbrellas ".**

**48. Chapter 67 is amended by the insertion in Heading 67.01 after the word " down " in the 2nd line of " parts of feathers ".**

**49. Chapter 69 is amended—**

- (a) by deletion in Heading 6903.10.00 of the words " form of ";
- (b) by deletion in Heading 69.10 of the word " was " and the substitution therefor of " wash ".

**50. Chapter 70 is amended—**

- (a) by the insertion in Heading 70.02, before the word " unworked ", of " rods or tubes ";
- (b) by the deletion in Heading 70.04 of the word " wether " and the substitution therefor of " whether ", and the deletion after " absorbent ", of the word " or ";
- (c) by the deletion in Heading 70.10 of the word " vial " and the substitution therefor of " phials ";
- (d) by the deletion in Heading 70.16 of the word " squared " and the substitution therefor of " squares ";

(e) by deletion in the Duty Rate column opposite to Headings No. 7017.10.00, 7017.20.00 and 7017.90.00 of the figure 15% and the substitution therefor of the figure " 5% ".

51. The notes to SECTION XV are amended by the insertion in Note 7 before the word " over " of " weight ".

52. Chapter 72 is amended—

(a) by the deletion of Headings " 7201.30.00 " and " 7201.40.00 " and all the text in the columns opposite to those Headings, and the substitution therefor of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	7201.50.00	-Alloy pig iron spiegeleisen	kg	free	

(b) by the deletion of the Duty Rate column opposite to Heading 7210.41.00 of the word " Free " and the substitution therefor of " 5% ";

(c) by the deletion of the Duty Rate column opposite to Heading 7212.30.00 of the figure " 25% " and the substitution therefor of " 15% ";

(d) by the deletion in Heading 7214.20.00 before the word " process " of " of the rolling "; and

(e) by the deletion in Heading 7219.23.00 of " 475mm " and the substitution therefor of " 4.75mm ".

53. Chapter 73 is amended—

(a) by deletion in Heading 73.03 of the word " materials " in the 8th line and the substitution therefor of " material ";

(b) by deletion in the Duty Rate column, opposite to Heading 7302.10.00 of the figure " 15% " and the substitution therefor of " 5% ";

(c) by deletion in Heading 7304.10.00 of the word " or " after " pipe " and the substitution therefor of " of ";

(d) by the deletion in Heading 7307.92.00 of the word " bend " and the substitution therefor of " bends ";

(e) by the deletion in Heading 73.14 of the word " or " after the word " metal " and the substitution therefor of " of ";

(f) by the insertion in Heading 7314.20.00 of the word " of " after " cross-section ";

(g) by the insertion in Heading 73.15 of the word " of " after " thereof "; and

(h) by the deletion in Heading 73.16 of the word " granules " and the substitution therefor of " granels ";

54. Chapter 74 is amended by the deletion in the Chapter Note 1 b (i) of the word " once " and the substitution therefor of " one ".

55. Chapter 76 is amended—

(a) by the deletion of the Duty Rate column opposite to Headings 7604.10.00, 7604.21.00 and 7604.29 of the figure " 15% " and the substitution therefor of " 5% ";

(b) by the deletion in Heading 76.07 of the word " pearl " and the substitution therefor of " paper ";

(c) by the deletion in the Duty Rate column opposite to Headings 7608.10.10 and 7608.20.10 of the figure " 15% " and the substitution thereof of " 5% "; and

(d) by the deletion in the Duty Rate column opposite to Headings 7608.10.90 and 7608.20.90 of the figure " 25% " and the substitution thereof of " 15% ".

56. Chapter 79 is amended by the deletion in the Heading 7901.12.00 of the figures " 9.99% " and the substitution thereof of " 99.99% ".

57. Chapter 82 is amended—

(a) by the deletion in the Duty Rate column opposite to Heading No. 8208.40.00 of the figure " 15% " and the substitution thereof of " 5% "; and

(b) by deletion in Heading 8215.10.00 of the word " lest " and the substitution thereof of " least ".

58. Chapter 84 is amended—

(a) by the deletion in Heading 8414.51.00 of the word " roofing " and the substitution thereof of " roof ";

(b) by the deletion in Heading 8433.52.00 of the word " machinry " and the substitution thereof of " machinery ";

(c) by the insertion in Heading 84.35 of a comma between the words " cider " and " fruit juices ";

(d) by the deletion in Heading 84.56 of the word " are " and the substitution thereof of " arc ";

(e) by the insertion in Heading 8461.50.00, after the word " cutting ", of the word " off ";

(f) by the deletion in Heading 8472.30.00 of the word " hands " and the substitution thereof of " bands ".

59. Chapter 85 is amended—

(a) by the deletion in Heading 8501.32.00, after " output ", of the word " not ";

(b) by the deletion in Heading 8506.30.00 of the word " Mercury " and the substitution thereof of " Mercuric ";

(c) by the insertion after 8506.80.00 of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8506.90.00	-Parts	kg	15%	

(d) by the deletion in Duty Rate column opposite Headings 8507.10.00 and 8507.20.00 of the figure " 15% " and the substitution thereof of " 25% ";

(e) by the deletion in Duty Rate column opposite to Heading 8507.90.00 of the figure " 15% " and the substitution thereof of " 5% ";

(f) by the deletion in Heading 85.14 of the word " heading " and the substitution thereof of " heating ";

(g) by the deletion in Heading 85.15 of the word " where " and the substitution therefor of " whether ";

(h) by the deletion in Heading 8517.21.00 of the word " facsimile " and the substitution therefor of " facsimile ";

(i) by the insertion after " 8517.22.00 " of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8517.30.00	--Telephonic or tele-graphic switching apparatus	kg	15%	

(j) by the deletion in Heading 85.37 after the word " instrument " of the word " of " and the substitution therefor of " or ";

(k) by the insertion after Heading 8539.49.00 of the following new Heading—

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8539.90.00	--Parts	kg	15%	

(l) by the deletion of the word " are " in Heading 85.40 and the substitution therefor of " arc " ; and

(m) by the insertion after Heading 8543.89.00 of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	8543.90.00	--Parts	kg	15%	

**60.** Chapter 87 is amended—

(a) by the deletion in the Duty Rate column opposite to Heading 8701.10.00 of the figure " 15% " and the substitution therefor of the word " free " ; and

(b) by the deletion in Heading 8701.20.00 after the word " semi " of the word " tractors " and the substitution therefor of " trailers " .

**61.** Chapter 88 is amended by the deletion in Heading 88.05 after the word " parts " , of the words " of any " .

**62.** Chapter 90 is amended—

(a) by deletion in Heading 90.03, after the word " goggles " . of the word " and " and the substitution therefor of " or " ;

(b) by the insertion in Heading 90.18, in the HS Code column preceding Heading 9018.12.00. of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9018.11.00	--Electro-cardiographs	—	5%	

(c) by the deletion in the Duty Rate column opposite to Headings 9021.11.00, 9021.19.00, 9021.21.00, 9021.29.00, 9021.30.00, 9021.40.00, 9021.50.00 and 9021.90.00 of the figure " 5% " and the substitution therefor of " free " ;

(d) by the deletion in the subheading preceding Heading 9022.21.00 of the word " radiators " and the substitution thereof of " radiations ";

(e) by the deletion in the Heading 90.25 of the word " arometers " and the substitution thereof of " barometers ";

(f) by the deletion in the Duty Rate column opposite to Heading 9027.40.00, 9027.80.00 and 9027.90.00 of the figures " 25% " and the substitution thereof of " 15% ";

(g) by the deletion in the Duty Rate column opposite to the Heading 9030.10.00 of the figures " 15% " and the substitution thereof of " free "; and

(h) by the insertion after Heading 9030.89.00 of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
	9030.90.00	--Parts and accessories	kg	15%	

63. Chapter 91 is amended—

(a) by the insertion in the Heading 9101.12.00 after the word " display " of the word " only ";

(b) by the deletion in the subheading preceding Heading 9102.99.10, of the one (-) dash and the substitution thereof of two (--) dashes; and

(c) by the insertion in Heading 91.06 after " apparatus " of the words " and apparatus ".

64. Chapter 94 is amended—

(a) by the deletion in the Heading 9405.10.00 of the word " Chandelliers " and the substitution thereof of " Chandeliers "; and

(b) by the deletion of Heading 9406.00.00 and all the text in the columns opposite to it, and the substitution thereof of the following new Heading:

Heading No.	HS Code	Description of Goods	Statistical Unit of Quantity	Duty Rate	Remarks
94.06		Prefabricated buildings:			
	9406.00.10	---Green houses	—	15%	
	9406.00.90	---Other	—	25%	

65. Chapter 96 is amended by the insertion in the Heading 96.15 after the words " curling pins " of " curling grips ".

66. Chapter 99 is amended by the deletion in Heading 9903.00.00, 13th line of the word " irrespective " and the substitution thereof of " irrespectve ".

## APPENDIX II

(Section 5)

## Amendments to the Second Schedule

(Excise Tariff)

1. Headings 6 (1) (a) and 6 (1), (f) are amended by the deletion in the Duty Rate column of the words and figures " 45% and in addition K400.00 per dekalitre " and the substitution thereof of " 60% ";

2. Heading 6 (1) (b) is amended by the deletion in the Harmonised Commodity Description and Coding System Heading No, " 2710.00.30 " and the substitution thereof of " 2710.00.31 ".

## THIRD SCHEDULE

(Section 74)

## DUMPING DUTY

Goods on which dumping duty is payable

Description of Goods	HS Tariff item under which classified	Remarks
Windows and doors and window and door frames, of iron or steel	7308.30.00	
Wheat or meslin flour	1101.00.00	
Lead-acid, of a kind used for starting piston engines	8507.10.00	
Other lead-acid accumulators	8507.20.00	