

## PUBLIC NOTICE NO. 15 OF 1987

Published 21st May, 1987

**THE EXCISE ACT, 1982**  
(No. 6 of 1982)

**THE EXCISE (AMENDMENT OF FIRST SCHEDULE) ORDER, 1987** Short title.

In exercise of the powers conferred upon him by subsection (1) of Section 100 of the Excise Act, 1982, (Act No. 6 of 1982) the Minister of Finance hereby makes the following order:—

1. This order shall be deemed to have come into force on the 10th day of February, 1987. Commencement.

2. The First Schedule to the Excise Act, 1982 is hereby amended by varying the following rates to read respectively:— Amendment of First Schedule of Excise Act.

Tariff Item No.	Description	Rate of Duty
11.01	Cereal Flours	
	A. Of Wheat or of Meslin	10% on Sales
	1. Wheat	10% on Sales
	2. Meslin	10% on Sales
	B. Other	10% on Sales
17.01	Beet sugar and cane sugar, solid LION CUBE SUGAR	10% on Sales
19.07	Bread, ships' biscuits and other ordinary bakers' wares not containing added sugar, honey, eggs, fats, cheese or fruit;	
	A. Cabin bread and ship's biscuits	10% on Sales
	B. Other	10% on Sales
21.05	Soups and broths, in liquid, solid or powder form, homogenised composite food preparations	
	Jumbo Cube (Maggi)	10% on Sales
21.07	Food preparations not elsewhere specified (Ice Cream)	10% on Sales

Tariff No.	Description	Rate of Duty
22.02	Beer made from malt A. Stout and porter B. Other	20% on Sales 20% on Sales
22.04/5	Wines of Grapes	40% on Sales
22.06	Vermouth and other wines of fresh grapes flavoured with aromatic extracts	40% on Sales
22.07	Other fermented beverages (for example, cider perry and mead)	40% on Sales
22.09	Alcoholic Spirits	
	A. Whisky, brandy, gin, rum liquers and the like excluded in spirits to which Section B applies B. Spirit of category approved by the Comptroller C. Ethylol	65% on Sales 65% on Sales 65% on Sales
25.01	Common salt (including rock salt, sea salt and table salt); A. Table salt B. Rock salt, sea salt and other common salt	10% on Sales 10% on Sales
25.23	Portland cement, cement fondu, slag cement, super sulphate cement and similar hydraulic cements whether or not coloured or in the form of clinker A. Portland cement B. Cement fondu, slag cement and similar hydraulic cements C. Clinker D. Other	10% on Sales 10% on Sales 10% on Sales 10% on Sales
27.12	Petroleum jelly or Petroleum	10% on Sales
28.04	Hydrogen, rare gases and other non-metals A. Oxygen, Nitrogen and Rare gases	20% on Sales
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	20% on Sales
20.01	Hydrocarbons; Acetylene	20% on Sales
32.09	Varnishes and lacquers, distempers, paints and the like A. Water thinned paints B. Other paints and enamels, varnishes and lacquers; 1. Ready mixed paints 2. Ready mixed enamels 3. Varnishes	10% on Sales 10% on Sales 10% on Sales 10% on Sales

riff No.	Description	Rate of Duty
	4. Lacquers	10% on Sales
	5. Other	10% on Sales
	C. Pigments in paint or enamel media	10% on Sales
32.09	D. Other, including distempers	10% on Sales
	1. White wash	15% on Sales
33.06	Perfumery Cosmetics and toilet preparations	10% on Sales
35.06	Prepared glues	
36.06	Matches	
	A. in boxes containing 80 matches or less	10% on Sales
	B. in boxes containing more than 80 matches	10% on Sales
	C. in booklets containing 20 matches or less	10% on Sales
39.01	Condensation, polycondensation and Polyaddition products, whether or not linear (for example pheno-plasts, amino-plasts alkyds, polyallyl esters and other unsaturated polyesters silicones)	
	O. Polyurethanes in other forms, including waste and scrap	
	1. Foam Sheet	10% on Sales
	2. Other	10% on Sales
39.07	Articles of materials of the kind described in headings No. 39.01 to 39.06	
	A. Polythene bags	10% on Sales
	B. Plastic containers	10% on Sales
	C. Plastic tableware	10% on Sales
	D. Other	10% on Sales
42.02	Travel goods and the like	
	A. Suitcases	10% on Sales
48.05	Paper and paperboard, corrugated, creped, crinkled, embossed or perforated	10% on Sales
apter 60	Garments	10% on Sales
apter 61	Garments	10% on Sales
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	10% on Sales
73.23	Casks, drums, cans, boxes and similar containers of sheets or plate iron or steel, of a description commonly used for the conveyance or packing goods	10% on Sales
73.31	Nails, tacks, staples, hook-nails, corrugated nails spiked-cramps, studs, spikes and drawing pins of iron or steel, whether or not with heads of other material but not including such articles with heads of copper	
73.38	Galvanised buckets and the like	10% on Sales
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87.14	Trailers and wheel barrows	10% on Sales
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows)	

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A.	Mattresses of foam or sponge rubber	10% on Sales
B.	Other	10% on Sales
	1. Cushions (Foam)	10% on Sales
	2. Pillows (Foam)	10% on Sales
	3. Other (Foam)	10% on Sales
96.01	Brooms and brushes consisting of vegetable materials	10% on Sales
96.02	Brooms and brushes consisting of artificial materials	10% on Sales

MADE this 9th day of February, 1987.

S. H. KANU  
Minister of Finance.