

## **CUSTOMS AND EXCISE TARIFF (AMENDMENT) REGULATIONS, 1984 (LI 1309).**

IN exercise of the powers conferred on the Secretary responsible for Finance by section 270 (1) of the Customs and Excise Decree, 1972 (N.R.C.D.114) these Regulations are made this 28th day of December, 1984.

Regulation 1— L.I. 838 Amended.

The Customs and Excise Regulations; 1973 (L.I. 838) as amended are hereby further amended as follows:

(a) by the substitution for the rates of duty of “¢385.00” and ¢450.00 “respectively specified in the fourth column of the particulars relating to Tariff Numbers 22.08 and 22.09 of Part A of the First Schedule thereto as amended by the Customs and Excise Tariff (Amendment) Regulations, 1983 (L.I. 1286) in respect of item “A(2): other” and item “B (2): other” respectively of the new rate of duty of “¢705.00”;

(b) by the substitution for the footnotes relating to item A and item B of Tariff Numbers 22.08 and 22.09 respectively of Part A of the First Schedule thereto of the following footnote—

“Spirits of heading 22.08 (A) imported in containers other than quart and litre bottles put up for retail sale are subject to the payment of additional ¢15.00 the gallon for every one per centum of pure alcohol by volume in excess of 43 per centum”.

(c) by the insertion immediately after Tariff Number F.77 of Part 5B of the Second Schedule thereto as amended by the Customs and Excise Tariff (Amendment) Regulations, 1983 (L.I. 1286) of following new particulars—

“Tariff No.                      Tariff Description

F.78                              Literary matter:

Literary matter, fully printed or produced by any duplicating process including atlases, books, charts, maps, music, newspapers, and periodicals, plans and drawings, scientific and technical works, but excluding trade catalogues, price lists, greeting cards, almanacs, calendars and stationery.”

(d) by the substitution for the Third Schedule thereto of the Schedule to these Regulations.

Regulation 2—Commencement.

These Regulations shall be deemed to have come into force on the 27th day of March, 1984.

### SCHEDULE

#### THIRD SCHEDULE—EXPORT DUTIES

##### PART A—DOMESTIC GOODS (i.e. goods grown, produced or manufactured in Ghana)

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Des.	Unit	of
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Quantity

### 3.1 Cocoa

Beans. The difference between Established f.o.b. value per metric ton and a figure to be determined by the Secretary for Finance and Economic Planning From time to Time. 072-100 ton

3.2 Diamonds (rough and uncut which have been won from the earth in Ghana) 6% of gross value 275-100

667-200 Industrial ..

Other .. .. Carats

Carats

3.3 Kola-nuts ¢0.25 the kilo. 292-410 cwt.

### 3.4 Timber

A. All curls 6% of gross Value. 242-311

242-312 Idigbo, Emeri .. .. H.cub. ft.

242-313 Kokrodua .. H.cub. ft.

242-314 Kokrodua .. H.cub. ft.

242-315 Mahogany .. H.cub. ft.

242-316 Mahogany .. H.cub. ft.

242-317 Makore, Djava,

Baku .. ..

H.cub. ft.

B. Logs in the round or squared. 6% of gross value. 242-318 Makore, Djava,

Baku .. ..

H.cub. ft.

242-319 Obeche, Wawa H.cub.ft.

242-320 Sapele .. .. H.cub.ft.

242-321 Sapele .. .. H.cub.ft.

242-322 Utile .. .. H.cub.ft.

242-323 Utile .. .. H.cub.ft.

242-324 Abura, Subaha H.cub.ft.

	242-325	Afara, Ofrah	H.cub.ft.	
	242-326	Afzelia, Apa, papao .. ..	H.cub.ft.	
	242-327	Antiaris, Chenchen ..		
H.cub.ft.				
	242-328	Avodire.. ..	H.cub.ft.	
	242-329	Ayan, Bonsamdua	H.cub.ft.	
	242-330	Canarium ..	H.cub.ft.	
	242-331	Danta .. ..	H.cub.ft.	
	242-332	Okan, Denya	H.cub.ft.	
	242-333	Ebony .. ..	H.cub.ft.	
	242-334	Ekhimi, Dahoma	H.cub.ft.	
	242-335	Ekki, Kaku.. ..	H.cub.ft.	
	242-336	Gedunohor Edinam .. .. .	H.cub.ft.	
	242-337	Guarea, Scented		
Guarea .. .. .				
H.cub.ft.				
		B. Logs in the round or squared —contd.	6% of gross value.	242-338
		Odum	H.cub.ft.	Iroko,
	242-339	Kokoti .. .. .	H.cub.ft.	
	242-340	Mansonia .. ..	H.cub.ft.	
	242-341	Nyankom/		
Niangon				
H.cub.ft.				
	242-342	Omu .. .. .	H.cub.ft.	
	242-343	Onyina/Cotton wood, African		
H.cub.ft.				
	242-344	Opore, Kusia ..	H.cub.ft.	
	242-345	Osu .. .. .	H.cub.ft.	
	242-346	Otie .. .. .	H.cub.ft.	

242-347	Walnut, African	H.cub.ft.
242-348	Walnut, African	H.cub.ft.
242-349	Okuro .. ..	H.cub.ft.
242-350	Wonton .. ..	H.cub.ft.
242-399	Other sawlogs	

and veneer

logs—non-

conifer .. ..

H.cub.ft.

243-100	Rail sleepers ..	cub.ft.
243-311	Idigbo, Emeri ..	cub.ft.
243-312	Kokrodua .. ..	cub.ft.
243-313	Mahogany African .. ..	

cub.ft.

243-314	Mokore, Djava,	
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Baku

cub.ft

24-315

Obeche, Wawa cub.ft.

243-316	Sapele .. ..	cub.ft.
243-317	Utile .. ..	cub.ft.

C. Lumber 6% of gross

value.

243-318	Flooring Strips	cub.ft.
243-319	Abura Subaha	cub.ft.
243-321	Afara, Ofram	cub.ft.
243-322	Afzelia, Apa,	

Papao .. ..

cub.ft.

243-323 Antiaris, Chenchen .. ..

cub.ft.

243-324 Avodire .. .. cub.ft.

243-325 Ayan, Bonsamdua .. ..

cub.ft.

243-326 Canarium .. .. cub.ft.

243-327 Danta .. .. cub.ft.

243-328 Okan, Denya .. .. cub.ft.

243-329 Ebony .. .. cub.ft.

243-331 Ekхими, Dahoma .. ..

cub.ft

243-332 Ekki, Kaku .. .. cub.ft.

243-333 Gedunohor,

Edinam .. ..

cub.ft.

243-334 Guarea, Scented

Guarea .. ..

cub.ft.

243-335 Iroko, Odum .. .. cub.ft.

243-336 Kokoti .. .. cub.ft.

243-337 Mansonia .. .. cub.ft.

243-338 Nyankom/

Niangon .. ..

cub.ft.

C. Lumber—

contd. 6% of gross value 243-339 Omu .. .. cub.ft.

243-341 Onyina/Cotton wood .. .. cub.ft.

	243-342	Opepe, Kusia ..	cub.ft.
	243-343	Osu .. ..	cub.ft.
	243-344	Otie .. ..	cub.ft.
	243-345	Walnut, African	cub.ft.
	243-346	Okuro.. ..	cub.ft.
	243-347	Wonton .. ..	cub.ft.
conifer ..	243-348	Other lumber, sawn planed, grooved, tongued, etc.— non-	

cub.ft.

D. Other articles of wood. 6% of gross value.

3.5 Bauxite (aluminium ore) and aluminium concentrates. 6% of gross value. 283-310

283-320 Bauxite .. .. ton

3.6 Manganese ore and concentrates. 6% of gross value. 283-710

283-720

283-730

283-790 Battery grade containing more than 30% of manganese, n.e.s. containing not more than 30% of manganese concentrates of manganese ..

ton

3.7 Gold .. 6% of gross value. 991-100

991-300

991-400

681-000 Bullion .. ..

Other .. ..  
 Rolled gold ..  
 Other .. .. f.o.t.  
 f.o.t.  
 f.o.t.  
 f.o.t.

051-310 Bananas, fresh.. cwt.  
 051-320 Plantains, fresh cwt.  
 053-510 Lime juice.. .. cwt.  
 053-590 Other fruit juices.. .. .. cwt.  
 054-811 Yams and cocoyams.. .. cwt.  
 071-110 Coffee, not roasted .. .. cwt.  
 071-120 Coffee, roasted or ground .. .. cwt.  
 072-310 Cocoa paste.. cwt.  
 072-320 Cocoa Butter cwt.  
 221-300 Palm nuts and palm-kernels cwt.

3.8. All other goods grown or produced or manufactured in Ghana. Free 221-810  
 Sheanuts.. .. cwt.

221-090 Other oil seeds & oil nuts, n.e.s. cwt.  
 221-900 Flour and meal of oil seeds and oil nuts .. .. cwt.  
 242-800 Poles, piling, posts and other wood in the round ton

Classified according to the First Schedule, Part A.

DR. KWESI BOTCHWEY

Secretary responsible for Finance and Economic Planning

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