Statutory Instrument No. 122 of 1988

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

AMENDMENT OF SCHEDULES (NO. 38) NOTICE, 1988

(Published on 18th November, 1988)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 1 to the Act

HEADING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
02.07			By the substitution for subheading No. 0207.21 of the following:		
	"0207.21	5	Fowls of the species Gallus domesticus	kg	325u/kg less 100%"
			By the substitution for subheadings Nos. 0207.41 and 0207.42 of the following:		
	"0207.41	4	Of fowls of the species Gallus domesticus	kg	440u/kg less 100%
	0207.42	0	Of turkeys	kg	440u/kg less 100%"
71.02			By the substitution for subheading No. 7102.31 of the following:		
	"7102.31	7	Unworked or simply sawn, cleaved or bruted	g	free"
73.23			By the substitution for subheadings Nos.7323.94.05, 7323.94.10, 7323.94.15, 7323.94.20, 7323.94.25, 7323.94.30 and 7323.94.35 of the following:		
	".05	7	Mugs and cups, of a diameter not exceeding 70 mm	no.	15% or 88u each less 85%
	.10	3	Mugs and cups, of a diameter exceeding 70 mm	no.	15% or 102u each less 85%

HEADING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY
	.17	0	Plates and saucers	no.	15% or 114u each less 85%
	.23	5	Basins, dishes and bowls, with or without lids, of a diameter not exceeding 300 mm	no.	15% or 124u each less 85%
	.27	8	Basins, dishes and bowls, with or without lids, of a diameter exceeding 300 mm	no.	15% or 658u each less 85%"

Part 2 Section A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	RATE OF DUTY CUSTOMS
117.05, 117.10, 117.15 and 117.17		By the substitution for tariff items 117.05, 117.10, 117.15 and 117.17		
"117.05	87.03	MOTOR CAR MODELS (EXCLUDING THOSE FALLING WITHIN TARIFF ITEM 117.10):		
.10		With a net local content exceeding 66 per cent per vehicle mass	(20u/ 1 000 kg vehicle mass less 15,5u) with a maximum of 8,5u/UA excise value	
.15		With a net local content not exceeding 66 per cent per vehicle mass, provided the weighted average net local	(20u/ 1 000 kg vehicle mass less	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		content of all motor car models cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent	15,5u) with a maximum of 8,5u/UA excise value plus (0,08u less 0,04u/ 1 000 kg vehicle mass)/UA excise value in respect of each full 0,1 per cent less than 66 per cent net local content	
.20		Other, with a net local content not exceeding 66 per cent per vehicle mass	(20u/ 1 000 kg vehicle mass less 15,5u) with of 8,5 u/UA excise value plus (0,16u less 0,03 u/ 1 000 kg vehicle mass with a minimum of 0,124u)/ UA excise value in respect of each	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
			full 0,1 per cent less than 66 per cent net local content	
117.10	87.03	FOUR-WHEEL DRIVE MOTOR CAR MODELS AND SIMILAR MOTOR CAR MODELS WITH A VEHICLE MASS EXCEEDING 1 300 KG EACH WHICH ARE BUILT FOR AND HAVING MECHANICAL CHARACTERISTICS WHICH ARE DESIGNED TO MAKE THEM SUITABLE FOR USE ON UNUSUAL TERRAIN:		
.20		With a net local content of 66 per cent or more per vehicle mass	0,5%	-
.30		With a net local content of less than 66 per cent per vehicle mass provided the weighted average net local content of all four-wheel drive motor car models and similar motor car models with a vehicle mass exceeding 1 300 kg each which are built for and having mechancial characteristics which are designed to make them suitable for use on unusual terrian, cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent	0,5% plus 0,04% in respect of each full 0,1 per cent less than 66 per cent net local content	-
.40		Other, with a net local content of less than 66 per cent per vehicle mass	0,1% in respect of each	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
			full 0,1 per cent less than 66 per cent net local content with a minimum of 0,5%	
117.15	87.04	LIGHT GOODS VEHICLE MODELS:		
.10		With a net local content exceeding 66 per cent per vehicle mass	0,5%	-
.15		With a net local content not exceeding 66 per cent per vehicle mass provided the weighted average net local content of all light goods vehicles cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent	0,5% plus 0,04% in respect of each full 0,1 per cent less than 66 per cent net local content	-
.20		Other, with a net local content not exceeding 66 per cent per vehicle mass	0,5% plus 0,143% in respect of each full 0,1 per cent less than 66 per cent net local content	-
117.17	87.02	MINIBUS MODELS:		
.10		With a net local content exceeding 66 per cent per vehicle mass	0,5%	-
.15		With a net local content not exceeding 66 per cent per	0,5% plus 0,04% in	-

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
		vehicle mass provided the weighted average net local content of all minibuses cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent	respect of each full 0,1 per cent less than 66 per cent net local content	
	.20	Other, with a net local content not exceeding 66 per cent per per vehicle mass	0,5% plus 0,143% in respect of each full 0,1 per cent less than 66 per cent net local content	

Part 2 Section B of Schedule No. 1 to the Act

I ITEM	II HEAD-ING	III SUBHEADING	IV ARTICLE DESCRIPTION	V RATE OF DUTY EXCISE	CUSTOMS
122.15			By the deletion of sub-heading No. 7102.31.20.		

Schedule No. 4 to the Act

I REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	II DESCRIPTION	III EXTENT OF REBATE
460.10				By the insertion after tariff heading No. 48.05 of the following:	
	"48.09	01.00	42	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state, of a mass exceeding 65 g/m^2, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty"
460.14				By the deletion of rebate item 460.14.	

MADE this 26th day of October, 1988.

P.S. MMUSI,
Vice-President and Minister of
Finance and Development Planning.

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