

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

AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1989
(Published on 21st April, 1989)

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

Part 4 to Schedule No. 1 to the Act

NOTES: By the substitution for Note 7 (a) of the following:

"(a) which are entered in terms of rebate items 403.02, 405.04, 405.05, 406.00, 407.00, 408.00, 409.00, 412.02, 412.03, 412.04, 412.07, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.24, 460.07/39.19, 470.00, 480.00 and 490.00 of Schedule No. 4,"

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
403.02				By the insertion after rebate item 403.01 of the following:	
"403.02	00.00	01.00	09	Goods of any description entered for the exclusive and official use of the United Nations Transition Assistance Group (Untag) in South West Africa or for sale or resale in commissaries established, maintained and operated by Untag for the benefit of the members of Untag: Provided that -	Full duty"
				(i) any goods so entered (excluding goods of a consumable nature which have been consumed during the operations of Untag), shall be trans-	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				ferred to any person or body entitled thereto under this Schedule or exported to a country outside the Common Customs Area not later than the date of departure of the final element of Untag: Provided further that if such goods are not so transferred or exported, any duty leviable at the time the goods were so entered shall be paid thereon;	
				(ii) commissaries so established, maintained and operated, may sell or resell without payment of duty any such goods of a consumable nature (for example tobacco, tobacco products and beer) and other such goods of small value, customarily provided by commissaries, only to members of Untag other than locally recruited personnel	

Schedule No. 5 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
540.01				By the substitution for tariff heading No. 195.10 of the following:	
	"195.10			Petrol and distillate fuels used by the State President, diplomatic and other foreign representatives and Untag mentioned in items 403.02, 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND

				No. 4, subject to the require- ments of those items and of the notes (except Note 1) applicable thereto:	
		01.00	50	Petrol	8,9u/l
		02.00	55	Distillate fuels	6,7u/l

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND

601.09				By the insertion after rebate item 601.08 of the following:		
"601.09	000.00	01.00	01	Excisable goods of any description entered for the exclusive and offi- cial use of the United Nations Transition Assistance Group (Untag) in South West Africa or for sale or resale in commissaries established, maintained and operated by Untag, for the bene- fit of the members of Untag: Provided that - (i) any goods so entered (excluding goods of a consumable nature which have been consumed during the operations of Untag), shall be transferred to any person or body entitled thereto under this Schedule or exported to a country	Full duty"	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				outside the Common Customs Area not later than the date of departure of the final element of Untag: Provided fur- ther that if such goods are not so transferred or ex- ported, any duty leviable at the time the goods were so entered shall be paid thereon;		
				(ii) commissaries so es- tablished, maintained and operated, may sell or resell without payment of duty any such goods of a consu- mable nature (for example tobacco, toba- cco products and beer) and other such goods of small value, custo- marily provided by commissaries, only to members of Untag other than locally recruited personnel.		
610.13				By the insertion after rebate item 610.12 of the following:		
"610.13	000.00	01.00	03	Excisable goods of any description entered for the exclusive and official use of the United Nations Trans- ition Assistance Group (Untag) in South West Africa or for sale or resale in commissaries	Full duty"	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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established, maintained
and operated by Untag,
for the benefit of the
members of Untag:

Provided that -

(i) any goods so entered
(excluding goods of
a consumable nature
which have been con-
sumed during the
operations of Untag),
shall be transferred
to any person or
body entitled thereto
under this Schedule or
exported to a country
outside the Common
Customs Area not later
than the date of depar-
ture of the final ele-
ment of Untag: Provided
further that if such
goods are not so trans-
ferred or exported, any
duty leviable at
the time the goods
were so entered
shall be paid
thereon;

(ii) commissaries so es-
tablished, main-
tained and operated,
may sell or resell
without payment of
duty any such goods
of a consumable
nature (for example
tobacco, tobacco
products and beer)
and other such goods
of small value,
customarily provided
by commissaries, only

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				to members of Untag other than locally recruited personnel.		
640.01				By the substitution for tariff item 195.10 of the following:		
	"195.10			Petrol and distillate fuels used by the State President, diplomatic and other foreign repre- sentatives and Untag mentioned in rebate item 403.02, 406.01, 406.02, 406.03, 406.05 or 406.07 of schedule No. 4, subject to the requirements of those items and of the notes (except Note 1) appli- cable thereto:		
		01.00	59	Petrol	8,9u/l	
		02.00	53	Distillate fuels	6,7u/l"	

NOTE: This amendment is consequential to the amendment of Schedule No. 6 and has retrospective effect to 1st February, 1989.

MADE this 22nd day of March, 1989.

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

L2/7/172 XXIV