

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

AMENDMENT OF SCHEDULES (NO. 34) NOTICE, 1989
(Published on 1st September, 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

Schedule No. 1 to the Act

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
40.09			By the substitution for sub- heading No. 4009.50.30 of the following:		
	".30	0	Hydraulic brake hose, suit- able for use with motor vehicles	kg	30%"
59.11			By the substitution for sub- heading No. 5911.90.20 of the following:		
	".20	4	Filter elements, suitable for use with motor vehicles	kg	20%"
73.20			By the substitution for sub- heading No. 7320.10.40 of the following:		
	".40	2	Identifiable for use solely or principally with other vehicles	kg	10u/ kg"
			By the substitution for sub- heading No. 7320.20.40 of the following:		
	".40	7	Identifiable for use solely or principally with other vehicles	kg	10u/ kg"
			By the substitution for sub- heading No. 7320.90.40 of the following:		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	°.40	9	Identifiable for use solely or principally with other vehicles	kg	10u/kg"
73.22			By the substitution for sub-heading No. 7322.90.20 of the following:		
	°.20	1	Air distributors, identifiable for use solely or principally with motor vehicles	kg	110u/kg"
84.09			By the substitution for sub-headings Nos. 8409.91.20, 8409.91.23 and 8409.91.36 of the following:		
	°.20	8	For other motor vehicle engines (excluding those for motor cycle engines), of un-machined cast metal (excluding piston rings)		10%
	.25	9	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of less than 60 mm, for other motor vehicle engines		20%
	.30	5	Pistons, machined, whether or not fitted with gudeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm, for other motor vehicle engines (excluding those for motor cycle engines)		20% or 1700u/kg less 80%
	.35	6	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of more than 130 mm, for other motor vehicle engines		20%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.36	4	Gudgeon pins and cylinder liners or sleeves, for other motor vehicle engines (excluding motor cycle engines)		20%
			By the substitution for sub-headings Nos. 8409.99.23 and 8409.99.36 of the following:		
	*.25	9	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of less than 60 mm, for other motor vehicle engines		20%
	.30	6	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter of 60 mm or more but not exceeding 130 mm, for other motor vehicle engines (excluding those for motor cycle engines)		20% or 1700u /kg less 80%
	.35	7	Pistons, machined, whether or not fitted with gudgeon pins, piston rings or cylinder liners or sleeves, of an outside diameter exceeding 130 mm, for other motor vehicle engines		20%
	.36	5	Gudgeon pins and cylinder liners or sleeves, for other motor vehicle engines (excluding motor cycle engines)		20%
84.79			By the substitution for sub-heading No. 8479.90.65 of the following:		
	*.65	0	Arms and blades for non-electric windscreens and similar wipers for motor vehicles		20%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.82			By the substitution for sub- heading No. 8482.10 of the following:		
	*8482.10		Ball bearings:		
	.05	8	Of an outside diameter of less than 31 mm or excee- ding 130 mm	no.	free
	.10	4	Other radial deep groove bearings, single row, with a square bore, with an aggre- gate of the bore across the square plus outside diameter plus width of 140 mm or more but not exceeding 154 mm	no.	30% or 3,75u /mm less 70%
	.15	5	Other radial deep groove bearings, single row (ex- cluding angular contact bearings and those with a square bore), with an aggre- gate of the inside diameter plus outside diameter plus width of 61 mm or more but not exceeding 92 mm	no.	30% or 1,9u /mm less 70%
	.20	1	Other radial deep groove bearings, single row (ex- cluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width excee- ding 92 mm but not excee- ding 124 mm	no.	30% or 2u/mm less 70%
	.25	2	Other radial deep groove bearings, single row (ex- cluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width ex- ceeding 124 mm but not exceeding 160 mm	no.	30% or 3,1u/ mm less 70%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.30	9	Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width exceeding 160 mm but not exceeding 192 mm	no.	30% or 3,6u /mm less 70%
	.35	5	Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore), with an aggregate of the inside diameter plus outside diameter plus width exceeding 192 mm but not exceeding 230 mm	no.	30% or 4u/ mm less 70%
	.40	6	Other radial deep groove bearings, single row (excluding angular contact bearings and those with a square bore)	no.	free
	.90	2	Other By the substitution for sub- heading No. 8482.20.17 of the following:	no.	free*
	".15	5	Other bearings, single row, incorporating both cone assemblies and cups (excluding flat thrust assemblies and unitised non-separable assemblies), with an aggregate of the inside diameter plus outside diameter plus width exceeding 70 mm but not exceeding 110 mm	no.	30% or 2,3u /mm less 70%
	.20	6	Other bearings, single row, incorporating both cone assemblies and cups (exclu-	no.	30% or 2,6u

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			ding flat thrust assemblies and unitised non-separable assemblies), with an aggre- gate of the inside diameter plus outside diameter plus width exceeding 110 mm but not exceeding 139 mm By the substitution for sub- headings Nos. 8482.20.33, 8482.20.40, 8482.20.45 and 8482.20.90 of the following:		/mm less 70%*
	*.30	3	Cone assemblies, single row (excluding flat thrust assemblies), of an inside diameter of 15 mm or more but not exceeding 46 mm and with an aggregate of the inside diameter plus width of 31 mm or more but not exceeding 50 mm	no.	30% or 3,4u /mm less 70%
	.35	4	Cone assemblies, single row (excluding flat thrust assemblies), of an inside diameter of 15 mm or more but not exceeding 46 mm and with an aggregate of the inside diameter plus width exceeding 50 mm but not exceeding 65 mm	no.	30% or 3,3u /mm less 70%
	.40	0	Other cone assemblies, single row (excluding flat thrust assemblies)	no.	free
	.45	1	Other cone assemblies, of an inside diameter of 119 mm or more but not exceeding 120 mm, or 131 mm or more but not excee- ding 132 mm	no.	30% or 30u/ mm less 70%
	.90	7	Other By the substitution for sub- heading No. 8483.30.55 of the following:	no.	free*
84.83					

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.01	".55	7	Other plain half shaft bearings, of an inside diameter not exceeding 125 mm and a wall thickness of less than 5 mm	kg	30%"
			By the substitution for sub-heading No. 85.01.10.23 of the following:		
85.11	".23	2	Windscreen and similar wiper motors	no.	90u/ kg"
			By the substitution for sub-heading No. 8511.10.90 of the following:		
	".90	1	Other	no.	10% or 50u each less 90%"
			By the substitution for sub-heading No. 8511.30.20 of the following:		
	".20	0	Ignition coils, identifiable for use solely or principally with motor vehicle engines	no.	20% or 75u each"
			By the substitution for sub-heading No. 8511.40.15 of the following:		
	".10	7	Starter motors of a rating not exceeding 2 kW, identifiable for use solely or principally with motor vehicle engines	no.	20% or 90u /kg
	.20	4	Starter motors of a rating exceeding 2 kW, identifiable for use solely or principally with motor vehicle engines	no.	20%"
			By the substitution for sub-heading No. 8511.50.20 of the following:		

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.12	".10	1	Alternators, identifiable for use solely or principally with motor vehicle engines	no.	20%
	.80	2	Other, identifiable for use solely or principally with motor vehicle engines By the substitution for sub-heading No. 8511.80.15 of the following:	no.	20%"
	".10	5	Cut-outs, identifiable for use solely or principally with motor vehicle engines	no.	20%
	.20	2	Other, identifiable for use solely or principally with motor vehicle engines By the substitution for sub-heading No. 8512.20.10 of the following:	no.	20%"
	".10	1	Headlamps, round, of which the outside diameter of the glass lens exceeds 100 mm (excluding headlamps for motor cycles) By the substitution for sub-heading No. 8512.30.10 of the following:	no.	20% or 85u each"
	".10	6	Horns, of a kind used on motor vehicles (excluding motor cycles) By the substitution for sub-heading No. 8512.40.10 of the following:	no.	20%"
	".10	0	Wipers By the substitution for sub-heading No. 8512.90.20 of the following:	no.	90u /kg"
	".20	0	For horns and wipers, of a kind used on motor vehicles (except motor cycles)		20%"

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
85.36			By the substitution for sub- heading No. 8536.50.20 of the following:		
	.20	2	Identifiable for use solely or principally with motor vehicles	no.	20%
85.39			By the substitution for sub- heading No. 8539.10.10 of the following:		
	.10	8	Round, of which the outside diameter of the glass lens exceeds 100 mm, identifiable for use solely or princi- pally with motor vehicles (excluding motor cycles)	no.	20% or 85u each
			By the substitution for sub- heading No. 8539.29.27 of the following:		
	*.30	4	Stop light and tail light lamps, whether or not combined, identifiable for use solely or principally with motor vehicles	no.	25% or 32u each less 75%
	.35	5	Festoon lamps, identifiable for use solely or princi- pally with motor vehicles	no.	25% or 26u each less 75%
	.40	1	Headlight lamps, identi- fiable for use solely or principally with motor vehicles		25% or 126u each less 75%
	.45	2	Other lamps, identifiable for use solely or princi- pally with motor vehicles	no.	25% or 30u each less 75%*

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for sub- heading No. 8539.90.10 of the following:		
85.44	".10	4	For sealed beam lamp units for vehicles		20%"
			By the substitution for sub- heading No. 8544.30.10 of the following:		
87.07	".10	1	Of a kind used in motor vehicles	kg	75u /kg"
			By the substitution for sub- headings Nos. 8707.10 and 8707.90 of the following:		
	"8707.10	9	For the vehicles of heading No. 87.03	no.	20%
87.08	8707.90	5	Other	no.	20%"
			By the substitution for heading No. 87.08 of the following:		
"87.08			PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.		
	8708.10	2	Bumpers and parts thereof	kg	20%
	8708.2		Other parts and accessories of bodies (including cabs):		
	8708.21		Safety seat belts:		
	.10	0	Safety belt reels with locking devices	kg	free
	.20	8	Safety belts designed for use by children	kg	20%
	.90	9	Other	kg	20%
	8708.29		Other:		
	.10	1	Interior sun visors	no.	15u/ each
	.90	0	Other	kg	20%
	8708.3		Brakes and servo-brakes and parts thereof:		
	8708.31		Mounted brake linings:		
	.10	5	Disc-brake pads	no.	30% or 85u each less 70%

HEAD- ING	SUBHEADING	C. O.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	2	Other, identifiable for use with air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	30%
	.30	4	Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
8708.39	.90	3	Other Other:	kg	20%
	.10	6	Brake drums, of unmachined cast metal	kg	10%
	.20	3	Other brake drums	kg	20% or 16,5u /kg
	.30	0	Parts (excluding brake drums) of air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	3%
	.40	8	Disc brake calliper mechanisms and brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors not being road tractors)	kg	20% or 22u /kg
	.50	5	Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.60	2	Other, of unmachined cast metal	kg	10%
8708.40	.90	4	Other Gear boxes:	kg	20%
	.10	3	Gear boxes identifiable for use solely or principally with tractors (excluding road tractors)	no.	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
		.20	0 Other gear boxes	no.	20%
		.30	8 Parts identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
		.40	5 Other parts of unmachined cast metal	kg	10%
	8708.50	.90	1 Other Drive-axles with differential, whether or not provided with other transmission components:	kg	20%
		.10	8 Wheel hubs, of unmachined cast metal	kg	10%
		.20	5 Other wheel hubs	kg	20% or 16,5 u/kg
		.30	2 Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
		.40	3 Other, of unmachined cast metal	kg	10%
		.50	7 Other, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	kg	25%
	8708.60	.90	6 Other Non-driving axles and parts thereof:	kg	20%
		.10	2 Wheel hubs, of unmachined cast metal	kg	10%
		.20	3 Other wheel hubs	kg	20% or 16,5 u/kg
		.30	7 Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.40	4	Other, of unmachined cast metal	kg	10%
	.90	0	Other	kg	20%
	8708.70		Road wheels and parts and accessories thereof:		
	.10	7	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	5	Other	kg	20% or 11u /kg
	8708.80		Suspension shock absorbers:		
	.10	1	McPherson struts and McPherson strut inserts or cartridges, and parts thereof	kg	170u /kg
	.20	9	Pistons, rod guides and valve bodies, of unmachined cast metal (excluding those for McPherson struts)	kg	20%
	.30	6	Other, of unmachined cast metal	kg	10%
	.90	0	Other	kg	170u /kg
	8708.9		Other parts and accessories:		
	8708.91		Radiators:		
	.10	2	Radiator pressure caps	no.	6u each
	.90	0	Other	kg	20% or 65u /kg
	8708.92		Silencers and exhaust pipes:		
	.10	9	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.90	7	Other	kg	20%
	8708.93		Clutches and parts thereof:		
	.10	5	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	2	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 250 mm	kg	25% or 350u /kg less 75%
	.30	0	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter exceeding 250 mm but not exceeding 300 mm	kg	25% or 250u /kg less 75%
	.40	7	Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter exceeding 300 mm but not exceeding 420 mm	kg	20%
	.50	4	Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 250 mm	kg	25% or 1000u /kg less 75%
	.60	1	Clutch driven plates (excluding parts thereof), with an outside diameter exceeding 250 mm but not exceeding 300 mm	kg	25% or 500u /kg less 75%
	.70	9	Clutch driven plates (excluding parts thereof), with an outside diameter exceeding 300 mm but not exceeding 420 mm	kg	20%
	.80	6	Other, of unmachined cast metal	kg	10%
	.90	3	Other	kg	20%
8708.94			Steering wheels, steering columns and steering boxes:		
	.10	1	Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	9	Rack and pinion steering assemblies (excluding power-assisted types and those of subheading No. 8708.94.10)	kg	25% or 100u /kg
	.30	6	Tie rods and drag link sub-assemblies	kg	20% or 200u /kg
	.40	3	Other, of unmachined cast metal	kg	10%
	.90	8	Other	kg	20%
8708.99			Other:		
	.10	3	Assembled chassis frames and parts thereof	kg	20%
	.20	0	Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines	kg	110u /kg
	.30	8	Other heaters and ventilating units	kg	20%
	.40	5	Track link assemblies, with or without shoes, identifiable for use solely or principally with tracklaying tractors	kg	20%
	.50	2	Track pins and bushes therefor, identifiable for use solely or principally with tracklaying tractors	kg	20%
	.60	7	Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free
	.70	7	Other, of unmachined cast metal	kg	10%
	.90	1	Other	kg	20%
94.01			By the substitution for subheading No. 9401.20.90 of the following:		
	*.90	0	Other	no.	20%

HEAD- ING	SUBHEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
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94.04			By the substitution for sub-heading No. 9404.90.10 of the following:		
	".10	4	Upholstery pads of rubber-ised fibre and seat mouldings of polyurethane, for use with motor vehicles (excluding motor cycles)	no.	20%"

NOTE: The rate of duty on certain motor vehicle components is reduced with retrospective effect to 1st March, 1989.

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

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
117.21		By the substitution for tariff items 117.21 and 117.22 of the following:		
*117.21	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE BUT NOT EXCEEDING 15 SEATS (INCLUDING THE DRIVER'S SEAT)	27,5%	-
117.22	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF NOT LESS THAN 16 SEATS (INCLUDING THE DRIVER'S SEAT)	27,5%	-"
117.27		By the substitution for tariff item 117.27 of the following:		
*117.27	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT), OF A VEHICLE MASS NOT EXCEEDING 2 000 kg WITH REAR BODY OR 1 900 kg WITHOUT REAR BODY	27,5%	-"

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
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124.70 By the substitution for item
124.70 of the following:

*124.70 85.27 RECEPTION APPARATUS FOR RADIO-
TELEPHONY, RADIO-TELEGRAPHY OR
RADIO-BROADCASTING, WHETHER OR
NOT COMBINED, IN THE SAME HOUSING,
WITH SOUND RECORDING OR REPRO-
DUCING APPARATUS OR A CLOCK:

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
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8527.00	Domestic radio-broadcast receivers, including those of a kind used in motor vehicles, whether or not com- bined, in the same housing, with sound recording or reproducing appa- ratus or a clock	35%"	35%"
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NOTE: The scope of item 124.70 is more clearly defined with
retrospective effect to 1st January, 1988.

Part 4 of Schedule No. 1 to the Act

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
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176.00			By the substitution for sur- charge code 03.00 to tariff heading No. 85.00 of the following:	
		03.00	Goods of headings and sub- headings Nos. 85.01, 85.02, 85.03, 85.04, 85.05, 85.07, 8508.10, 8508.20, 8508.80.90, 8508.90.90, 8510.20.10, 8510.90.10, 85.11, 85.12, 8513.10.10, 8513.90.10, 85.14, 85.15, 8516.10.10,	15%"

SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
176.00		03.00	8516.2, 8516.31.90, 8516.32, 8516.33, 8516.80.20, 8516.80.90, 8516.90.10, 8516.90.90, 85.17, 85.25, 8526.10, 8526.91, 8526.92.90, 8527.90.10, 85.30, 85.31, 85.32, 85.33, 85.34, 85.35, 85.36, 85.37, 85.38, 8539.10.10, 8539.21.10, 8539.21.20, 8539.29.30, 8539.29.35, 8539.29.40, 8539.29.45, 8539.90.10, 85.40, 85.41, 85.42, 85.43, 85.44, 85.45, 85.46, 85.47 and 85.48	

NOTE: This amendment is consequential to the amendment to tariff heading No. 85.00 of Part 1 of Schedule No. 1.

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.03				By the substitution for rebate codes 01.00, 02.00, 03.00, 04.00 and 05.00 to tariff heading No. 00.00 of the following:	
		01.00	01	Components for motor cars (including station wagons)	Full duty less the duty in Section B of Part 2 of Schedule No. 1
		02.00	06	Components for public transport-type passenger motor vehicles and other specialised passenger vehicles	Full duty less the duty in Section B of Part 2 of Schedule No. 1

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		03.00	00	Components for road tractors for semi-trailers	Full duty less the duty in Section B of Part 2 of Sche- dule No. 1
		04.00	05	Components for motor vehi- cles for the transport of goods	Full duty less the duty in Section B of Part 2 of Sche- dule No. 1
		05.00	00	Components for chassis of subheading No. 8706.00	Full duty less the duty in Section B of Part 2 of Sche- dule No. 1"

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
410.06				By the deletion of rebate item 410.06.	

Schedule No. 5 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
535.00				By the substitution for rebate item 535.00 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
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*535.00

**MOTOR VEHICLE PARTS AND
ACCESSORIES:**

00.00	01.00	03	Motor vehicle parts and accessories on which duty has been paid, provided locally manufactured parts and accessories not exceeding the value of the imported parts and accessories (excluding the foreign currency usage) and which are of a kind subject to the same rate of duty have been exported by the importer of such parts and accessories	Full duty"
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Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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603.01.50

By the substitution for
tariff item 117.00 of
the following:

*117.00	01.00	36	Motor vehicles, new	Full duty
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609.17

By the substitution for
Notes 1(c), (d) and (e)
of the following:

"(c) "motor vehicle model-related tooling" means capital equipment used in the manufacture of a model of parts of a model as certified by the Permanent Secretary, Ministry of Commerce and Industry from time to time

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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(d) "net foreign currency
usage" in respect of
goods manufactured
in a customs and
excise manufacturing
warehouse means -

the value for customs
duty purposes of -

609.17

-
.....
.....

the manufacture of
motor vehicles and
components therefor

- imported motor
vehicle model-
related tooling

plus

- foreign currency
usage in respect of
goods for use in the
manufacture of motor
vehicles and compo-
nents therefor
acquired from any
person in the
common customs area

- licence fees and ro-
yalties paid to any
person outside the
common customs area
in respect of motor
vehicles and compo-
nents therefor

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				<u>less</u>		
				- f.o.b. value of motor vehicles and components therefor, including replacement parts and accessories but excluding the foreign currency usage of such replacement parts and accessories, exported by such manufacturing warehouse		
				- f.o.b. value of locally manufactured or second-hand motor vehicle model-related tooling exported by such manufacturing warehouse		
				- foreign currency earnings ceded by local component suppliers or other exporters to such warehouse in respect of components exported by such suppliers or exporters, but excluding the foreign currency usage in respect of such components		
609.17				- licence fees and royalties received in respect of motor vehicles and components therefor		
				(e) "foreign currency usage" in respect of component manufacturers/suppliers means -		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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the value for customs
duty purposes of -

- such imported com-
ponents imported
by such manufac-
turer/supplier or
acquired from any
person in the
common customs area

-
.....
.....

- imported motor vehi-
cle model-related
tooling

609.17

plus

- licence fees and roya-
lties paid to any person
outside the common
customs area in respect
of such components,
parts and accessories"

By the insertion after
Note 1(f) of the
following:

"(g) "consumables" mean
those goods which are
used in the manufac-
ture of motor vehi-
cles and components
therefor but do not
form part of such
motor vehicles or
components"

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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By the substitution for
Notes 2, 3 and 4 of the
following:

609.17

- "2. Notwithstanding the provision of Notes 1 (d), and (e) the Permanent Secretary, Ministry of Commerce and Industry may in such circumstances and subject to such conditions as he may prescribe, determine and specify in a certificate the foreign currency usage (a) in respect of any goods imported and used in the manufacture of motor vehicles or components therefor and (b) of any person in respect of a sub-assembly or assembly not wholly manufactured by him in the common customs area"
3. "Local content value" means the value for excise duty purposes of all motor vehicles (excluding those entered under rebate of duty in terms of any other rebate item of this Schedule) removed from a customs and excise manufacturing warehouse

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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during a quarter for
excise duty purposes
less the total net
foreign currency usage
in respect of such
warehouse during the
preceding quarter for
excise duty purposes

609.17

4. (i) The licensee of
a customs and
excise manufac-
turing warehouse
shall obtain cer-
tificates decla-
ring the foreign
currency usage
in the form pres-
cribed by regula-
tion in respect of
all goods, for use
in the manufacture
of motor vehicles
and components
therefor, acquired
during a quarter
for excise duty
purposes from any
person in the
common customs area

(ii) If such certificate
is not obtained or
duly completed the
foreign currency
usage in respect of
such goods shall be
deemed to be the
price at which such
goods are acquired
by the licensee

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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609.17

(iii) The Permanent Secretary, Ministry of Commerce and Industry may verify the correctness of the foreign currency usage declared on such certificate and may determine the foreign currency usage of the goods concerned

(iv) If the foreign currency usage declared or determined by the Permanent Secretary is less than 25 per cent of the price to the manufacturer such goods shall, for the period 1st March, 1989 to 30th November, 1989, be deemed not to contain any foreign currency usage"

By the substitution for Note 6 (iii) of the following:

"(iii) the foreign currency usage in respect of goods for use in the manufacture of motor vehicles acquired from any person in the common customs area shall be included according to the date of the invoice in respect of such goods;"

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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"(iii) the foreign currency usage in respect of goods for use in the manufacture of motor vehicles acquired from any person in the common customs area shall be included according to the date of the invoice in respect of such goods;"

By the substitution for Note 7 of the following:

"7. To qualify for any rebate in terms of this item -

- (a) the local content value shall not be less than 45 per cent of the value for excise duty purposes; and
- (b) the local content value excluding exports shall not be less than 25 per cent of the value for excise duty purposes, unless prior permission has been obtained from the Permanent Secretary, Ministry of Commerce and Industry"

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				By the substitution for tariff items 117.21 and 117.22 of the following:		
	"117.21	01.00	59	Public transport-type passenger motor vehi- cles, of a seating capacity of 10 seats or more but not ex- ceeding 15 seats (in- cluding the driver's seat)	50% of the local content value	
	117.22	01.00	56	Public transport-type passenger motor vehi- cles, mono-built, of a seating capacity of not less than 16 seats (including the driver's seat)	50% of the local content value"	
				By the substitution for tariff item 117.27 of the following:		
	"117.27	01.00	52	Motor vehicles for the transport of goods (ex- cluding mono-built), of a vehicle mass not exceeding 2 000 kg with rear body or 1 900 kg without rear body	50% of the local content value"	

NOTE: The effect of this amendment is that -

- (a) replacement parts and accessories are no longer taken into account in determining the foreign currency usage,
- (b) consumables are defined,

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				(c) components with a foreign currency usage of less than 25 per cent are deemed to have no foreign currency usage, and		
				(d) certain provisions are brought into line with Schedule No. 1.		

MADE this 20th day of June, 1989

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