

Statutory Instrument No. 8 of 1989

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

AMENDMENT OF SCHEDULES (NO. 4) NOTICE, 1989

(Published on 3rd February, 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

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

TARIFF ITEM	TARIFF → HEADING	DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
117.01		By the substitution for tariff item 117.01.05 of the following:		
"117.01		Road tractors for semi-trailers, of an excise mass not exceeding 1 500 kg	16%	- "
117.21		By the substitution for tariff item 117.21 of the following:		
"117.21	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, WITH A SEATING CAPACITY OF NOT LESS THAN 16 SEATS (INCLUDING THE DRIVER'S SEAT) AND OF AN EXCISE MASS NOT EXCEEDING 1 600 KG	16%	- "
117.24		By the substitution for tariff item 117.24 of the following:		
"117.24	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF AN EXCISE MASS EXCEEDING 1 300 KG BUT NOT EXCEEDING 1 600 KG	16%	- "
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 AN EXCISE MASS EXCEEDING 1 300 KG BUT NOT EXCEEDING 1 600 KG WITH REAR BODY OR 1 500 KG WITHOUT REAR BODY	16%	- "

Part 4 of Schedule No. 1 to the Act

I			II	III
SURCHARGE ITEM	TARIFF HEADING	SURCHARGE CODE	DESCRIPTION	RATE OF SURCHARGE
164.00			By the substitution for tariff heading No. 22.00 of the following:	
	"22.00		Beverages, spirits and vinegar:	
		01.00	Goods of headings and sub-headings Nos. 22.01, 22.02, 22.03, 2204.21.20, 2204.29, 2204.30, 22.05 and 22.06	60%
		02.00	Goods of headings Nos. 22.07 and 22.09	10%
		03.00	Goods of subheadings Nos. 2204.21.10 and 2204.21.90	20%"

Schedule No. 3 to the Act

I				II	III
REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.09				By the insertion after tariff heading No. 68.14 of the following:	
	"8516.50	01.00	63	Unassembled microwave ovens, entered for home consumption on or before 31 July 1989 for the assembly or completion thereof under a manufacturing programme approved by the Permanent Secretary, Ministry of Commerce and Industry	Full duty"

NOTE: Provision is made for a rebate of the full duty on unassembled microwave ovens, entered for home consumption on or before 31 July 1989, for the assembly or completion thereof under a manufacturing programme approved by the Permanent Secretary, Ministry of Commerce and Industry with retrospective effect to 18 August 1988.

MADE on this 14th day of December, 1988.

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