Statutory Instrument No. 22 of 1990

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

AMENDMENT OF SCHEDULES (NO. 12) NOTICE, 1990
(Published on 30th March, 1990)

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 2 Section B to the Act

ITEM	HEADING	SUB-HEAD-ING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
126.05			By the substitution for item 126.05 of the following:		
"126.05			VEHICLES		
			NOTES:		
			1. The following motor vehicles are deemed not be excisable:		
			(i) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles; and		
126.05			(ii) motor vehicles manufactured solely from second hand parts or from second-hand and new parts, as the Director may decide		
			2. When calculating the ad valorem excise duty in tariff items 126.05.30, 126.05.80 and 126.05.90 the value of any body (excluding cab) fitted inthe manufacturing warehouse shall not be taken into account.		
			3. For the purposes of determining the seating capacity of any passenger motor vehicle, the minimum continuous seat length per person shall be taken to be 38 cm in the case of bench type seats.		

ITEM	HEADING	SUB-HEAD-ING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
.10	87.01		ROAD TRACTORS FOR SEMI-TRAILERS	0,5% of the total excise value of all such motor vehicles removed	-
.20	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)	0,5% of the total excise value of all such motor vehicles removed	-
.30	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)	0,5% of the total excise value of all such motor vehicles removed	-
.40	87.03		MOTOR CARS (INCLUDING STATION WAGONS)	9,5% of the total excise value of all such motor vehicles removed less UA2 100/vehicle	-
.50	87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 kg	0,5% of the total excise value of all such motor vehicles removed	-
.60	87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 kg	0,5% of the total excise value of all such motor vehicles removed	-

ITEM	HEADING	SUB-HEAD-ING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
.70	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	0,5% of the total excise value of all such motor vehicles removed	-
.80	87.02 87.04		CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLE OF SUB-HEADING NO. 8704.10)	0,5% of the total excise value of all such motor vehicles removed	-
.90	87.06		CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	0,5% of the total excise value of all such motor vehicles removed	-

NOTE:Provision is made for an ad valorem excise duty on goods vehicles and all public-transport type passenger vehicles.

MADE this 6th day of March, 1990.

F. G. MOGAE,
Minister of Finance and Development Planning.