

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

AMENDMENT OF SCHEDULES (NO. 49) NOTICE, 1990
(Published on 12th October, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 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	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
84.07			By the substitution for sub-heading No. 8407.33 of the following:		
	"8407.33	1	Of a cylinder capacity exceeding 250 cm ³ but not exceeding 1 000 cm ³	no.	20%"
87.11			By the substitution for sub-headings Nos. 8711.20, 8711.30, 8711.40, 8711.50 and 8711.90 of the following:		
	"8711.20		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm ³ but not exceeding 250 cm ³ :		
87.11	.10	1	With an engine of a cylinder capacity of less than 200 cm ³	no.	15%
	.90	7	Other	no.	15%
	8711.30	9	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	no.	15%
	8711.40	3	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	no.	15%
	8711.50	8	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm ³	no.	15%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
8711.90		Other:			
	.10	3	Side-cars	no.	20%
	.80	4	Other, of 4 cylinder capacity of 200 cm ³ or more	no.	10%
	.90	1	Other	no.	10%"

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

ITEM	HEADING HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS DUTY
126.10			By the substitution for item 126.10 of the following:		
"126.10	87.11		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS:		
		8711.20.90	With reciprocating in- ternal combustion piston engine of a cy- linder capacity of 200 cm ³ or more but not exceeding 250 cm ³	30%	30%
		8711.30	With reciprocating internal combustion piston engine of a cylinder capacity ex- ceeding 250 cm ³ but not exceeding 500 cm ³	30%	30%
		8711.40	With reciprocating internal combustion piston engine of a cylinder capacity excee- ding 500 cm ³ but not exceeding 800 cm ³	30%	30%
126.10		8711.50	With reciprocating in- ternal combustion piston engine of a cylinder capacity exceeding 800 cm ³	30%	30%
		8711.90.80	Other, of a cylinder capacity of 200 cm ³ or more	30%	30%"

MADE this 11th day of September, 1990.

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