Statutory Instrument No. 101 of 1992

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

AMENDMENT OF SCHEDULES (NO. 56) NOTICE, 1992
(Published on 30th October, 1992)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.07				By the deletion of tariff heading No. 27.10.	
305.02				By the deletion of tariff headings Nos. 27.12 and 28.03.	
306.01				By the deletion of rebate code 03.00 to tariff heading No. 29.09.	
				By the deletion of rebate code 02.00 to tariff heading No. 38.23.	
306.04				By the deletion of tariff heading No. 28.39.	
306.09				By the deletion of rebate code 03.00 to tariff heading No. 29.30	
306.10				By the deletion of rebate code 01.00 to tariff heading No. 29.05.	
307.01				By the deletion of tariff heading No. 28.39.	
				By the deletion of tariff heading No. 39.09.	

NOTE: Certain rebate provisions which have fallen into disuse, are withdrawn.

311.02				By the deletion of tariff heading No. 55.08.	
				By the deletion of rebate code 01.00 to tariff heading No. 55.10.	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
311.03				By the deletion of rebate codes 03.00 and 04.00 to tariff heading No. 55.10.	
311.06				By the deletion of tariff headings Nos. 52.10 and 52.11.	

NOTE: Certain rebate provisions which have fallen into disuse, are withdrawn.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND	EXTENT OF REBATE
617.02				By the substitution for Notes 1 and 2 to rebate item 617.02 of the following: "1. In this item and the notes thereto — (a) "net foreign currency usage" in respect of goods manufac= tured in a special customs and excise manufacturing warehouse means — the value for customs duty purposes of goods imported for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 <u>plus</u> — foreign currency usage as certified by the Permanent Secretary,		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND	EXTENT OF REBATE
				Ministry of Commerce and Industry, in respect of goods for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 acquired from any person in the common customs area — licence fees and technical assistance fees paid to any person outside the common customs area in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and goods for the manufacture thereof <u>less</u> — the export value of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1, including components and sub-assemblies		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND	EXTENT OF REBATE
				of such goods but excluding the foreign currency usage of such components and sub-assemblies exported by such manufacturing warehouse		
				(b) "local content factor" means the value for excise duty purposes of goods specified *in items* 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1, removed from the special customs and excise manufacturing warehouse during a quarter for excise duty purposes;		
				<u>less</u>		
				the net foreign currency usage expressed as a percentage of the value for excise duty purposes. This percentage shall be converted to a decimal by dividing by 100.		
				2. The Permanent Secretary, Ministry of Commerce and Industry shall, certify the		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND	EXTENT OF REBATE
				net foreign currency usage — (a) in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 per model; (b) in components acquired from any person within the common customs area; and (c) in components and sub= assemblies exported."		

NOTE: The notes to rebate item 617.02 are amended to the extent that only the net foreign currency earnings of components and subassemblies of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 exported by a customs and excise manufacturing warehouse can be claimed as local content.

MADE this 8th day of October, 1992.

F. G. MOGAE,
Vice-President and Minister of Finance and Development Planning,