Statutory Instrument No. 118 of 1992

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

AMENDMENT OF SCHEDULES (NO. 65) NOTICE, 1992
(Published on 27th November, 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. 2 to the Act

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	IMPORTED FROM OR ORIGINA-TING IN	RATE OF ANTI-DUMPING DUTY
211.14				By the insertion before tariff heading No. 6302.60 of the following:		
	"6302.21	01.06	69	Printed bed linen of cotton	Islamic Republic of Pakistan	2 979u/ kg
	6302.22	01.06	67	Printed bed linen of man-made fibres (ex-cluding those of non-wovens)	Islamic Republic of Pakistan	2 979u/ kg"

NOTE: An anti-dumping duty is imposed on printed bed linen of cotton and of man-made fibres (excluding those of non-wovens) imported from, or originating in the Islamic Republic of Pakistan at a rate of anti-dumping duty of 2 979u/kg

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11				By the substitution for rebate code 02.04 to tariff heading No. 61.01 of the following:	
		"02.00	44	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks(including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				crocheted (excluding those of heading No. 61.03), of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	
				By the substitution for rebate code 02.04 to tariff heading No. 61.02 of the following:	
		"02.04	40	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted (excluding those of heading No. 61.04), of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.03 of the following:	
		"02.04	47	Men's or boys' suits, *ensembles*, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), knitted or crocheted, of such values, at such time and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may *allow by specific permit*	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.04 of the following:	
		"02.04	43	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				brace overalls, breeches and shorts (excluding swimwear), knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	
				By the substitution for rebate code 02.04 to tariff heading No. 61.05 of the following:	
"02.04		44		Men's or boys' shirts, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.06 of the following:	
"02.04		46		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.07 of the following:	
"02.04		42		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 02.04 to tariff heading No. 61.08 of the following:	
		"02.04	49	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjams, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.09 of the following:	
		"02.04	45	T-shirts, singles and other vests, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.10 of the following:	
		"02.04	42	Jerseys, pullover, cardigans, waistcoats and similar articles, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.11 of the following:	
		"02.04	49	Babies' garments and clothing accessories, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 02.04 to tariff heading No. 61.12 of the following:	
		"02.04	45	Track suits, ski-suits and swimwear, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.13 of the following:	
	"02.04	41		Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.14 of the following:	
	"02.04	48		Other garments, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 61.15 of the following:	
	"02.04	44		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 02.04 to tariff heading No. 62.01 of the following:	
		"02.04	48	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles (excluding those of heading No. 62.03), of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 62.02 of the following:	
		"02.04	44	Women's or girls' overcoats, car-coats, capes, cloaks, amoraks (including ski-jackets), articles (excluding those of heading No. 62.04), of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No.62.03 of the following:	
		"02.04	40	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overall, breeches, and shorts (excluding swimwear), of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the susbtitutionfor rebate code 02.04 to tariff heading No. 62.04 of the following:	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		"02.04	47	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (excluding swimwear), of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit By the substitution for rebate code 02.04 to tariff heading No. 62.05 of the following:	Full duty less 30%"
	"02.04	43		Men's or boys' shirts, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit By the substitution for rebate code 02.04 to tariff heading No. 62.06 of the following:	Full duty less 30%"
	"02.04	43		Women's or girls' blouses, shirts and shirt-blouses, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit By the substitution for rebate code 02.04 to tariff heading No. 62.07 of the following:	Full duty less 30%"
	"02.04	46		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 02.04 to tariff heading No. 62.08 of the following:	
		"02.04	42	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar *articles, of such values,* at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 62.09 of the following:	
		"02.04	49	Babies' garments and clothing accessories, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"
				By the substitution for rebate code 02.04 to tariff heading No. 62.10 of the following:	
		"02.04	46	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%
				By the substitution for rebate code 02.04 to tariff heading No. 62.11 of the following:	
		"02.04	42	Tracksuits, skisuits and swimwear; other garments, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				By the substitution for rebate code 02.04 to tariff heading No. 62.12 of the following:	
		"02.04	49	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted, of such values, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry, may allow by specific permit	Full duty less 30%"

NOTE: The specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry shall be based on value and not on quantities. The amendment has retrospective effect to 1 May 1992.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				By the deletion of Note 1(c)(xiv).		
				By the substitution for Note 5(v) of the following:		
		"(v)		The foreign currency earnings as defined in Note 1(e) and the f.o.b. value as defined in Note 1(c)(v) in respect of components and replacement parts and accessories shall only be allowed on production of a permit issued by the Permanent Secretary, Ministry of Commerce and Industry"		
				By the substitution for code 01.00 to tariff item 117.01 of the following:		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
	"01.00	56		Road tractors for semi-trailers	(In respect of each road tractor for a semi-trailer with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"	
				By the substitution for tariff items 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 of the following:		
	"117.05	01.00	55	Motor cars (including station wagons)	(In respect of each motor car with an excise value of less than	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
					UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
117.21	01.00	59	Motor vehicles for the transport of 10 or more but not ex-ceeding 16 persons, including the driver		(In respect of each motor vehicle with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value),	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
					with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
	117.22	01.00	56	Motor vehicles for the transport of 17 or more persons, including the driver, mono-built	(In respect of each motor vehicle with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
	117.24	01.00	50	Motor vehicles for the transport of goods, mono-built, of a vehicle mass not exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA32 500 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
	117.26	01.00	55	Motor vehicles for the transport of goods, mono-built, of a vehicle mass exceeding 2 000 kg	(In respect of each motor vehicle with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
					UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
	117.27	01.00	52	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	(In respect of each motor vehicle with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
	117.29	01.00	57	Chassis fitted with engines and cabs, of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of sub-heading No. 8704.10)	(In respect of each chassis with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500) plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed	
	117.30	01.00	58	Chassis fitted with engines of a vehicle mass exceeding 1 900 kg (excluding those for vehicles of sub-heading No. 8704.10)	(In respect of each chassis with an excise value of less than UA32 500, 0,0015 per cent per UA1 excise value in respect of each UA1 excise value of less than UA32 500)	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
					plus (50 per cent of the local content value), with a maximum rebate not exceeding 37,5 per cent of the total excise value of all motor vehicles removed"	

NOTES: The effect of this amendment is that —

(a) the notes to rebate item 609.17 are amended to the extent indicated;
(b) the extent of rebate in respect of motor vehicles which participate to the Phase VI local content programme is amended with retrospective effect to 1 September 1992; and
(c) this amendment, in so far as it relates to Note 5(v), shall come into effect on 1 December 1992.

MADE this 28th day of October, 1992.

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