

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

AMENDMENT OF SCHEDULES (NO. 5) NOTICE, 1995
(Published on 3rd February, 1995)

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 No. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
07.13			By the substitution for heading No. 07.13 of the following:		
"07.13			DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:		
	0713.10		Peas (<u>Pisum sativum</u>):		
	.20	6	Green peas, whole	kg	15%
	.25	7	Green peas, skinned or split	kg	30%
	.90	7	Other	kg	free
	0713.20	6	Chick peas (garbanzos)	kg	free
	0713.3		Beans (<u>Vigna spp.</u> , <u>Phaseolus spp.</u>):		
	0713.31	7	Beans of the species <u>Vigna mungo (L.) Hepper</u> or <u>Vigna radiata (L.) Wilczek</u>	kg	15%
	0713.32	3	Small red (Adzuki) beans (<u>Phaseolus</u> or <u>Vigna angularis</u>)	kg	10%
	0713.33	8	Kidney beans, including white pea beans (<u>Phaseolus vulgaris</u>)	kg	10%
	0713.39	8	Other	kg	10%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	0713.40	5	Lenils	kg	10%
	0713.50	8	Broad beans (<u>Vicia faba var. major</u>) and horse beans (<u>Vicia faba var. equina</u> , <u>Vicia faba var. minor</u>)	kg	15%
	0713.90		Other:		
	.10	5	Whole	kg	15%
	.20	2	Skinnned or split	kg	30%

Schedule No. 5 to the Act

REFUND ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
533.00				By the substitution for the Notes to item 533.00 of the following:	
"533.00				<u>NOTES:</u> In this item — (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning; (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted;	

REFUND ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
"533.00				(c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetables products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream , meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "road transport in agriculture" means the transport of labour to and from the place where agriculture is carried on, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such	

REFUND ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
				place. For the purpose of this definition a vehicle shall be deemed to be used for road transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;	
"533.00				(f) "rail transport in agriculture" means the transport of full train loads of agricultural products, from the point of loading to the point of discharge, or the transport of full train loads of agricultural requirements, from the supplier's point of loading to the place of discharge. For the purpose of this definition a locomotive shall be deemed to be used for rail transport in agriculture when either on the forward or return journey it conveys full train loads of agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;	
"533.00				(g) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of	

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				trees by the person carrying on forestry and the building and maintenance of roads in the plantation;	
				(h) "road transport in forestry" means the transport of primary forestry products, for example, seed, seed- lings and saplings, bark and felled trees, in the plantation and from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seed= lings and saplings, in the plantation and from the supplier's point of loading to the planta- tion and the transport of employees for activities in forestry.	
"533.00				(h) For the purpose of this definition a vehicle shall be deemed to be used for road transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry;	
				(ij) "rail transport in forestry" means the transport of full train loads of primary forestry products, for example, seed, seed= lings and saplings, bark and felled trees, from the point of loading to the point of discharge, or the transport of full train loads of forestry requirements, for example, sprays,	

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				implements, seed, seedlings and saplings, from the supplier's point of loading to the place of discharge.	
"533.00				(ij) For the purpose of this definition a locomotive shall be deemed to be used for rail transport in forestry when either on the forward or return journey it conveys full train loads of forestry products or require- ments and includes hired services per- formed on behalf of the person carrying on forestry."	
533.01				By the substitution for tariff heading No. 27.10 of the following:	
	"27.10	01.04	48	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3.634u/l
		02.04	42	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean- going fishing vessels	3,634u/l
		03.04	47	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634u/l

REFUND ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
		4.04	41	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)	3.634u/l
		05.04	46	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634u/l

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.05				By the substitution for the Notes to item 609.05 of the following:		
"609.05				MINERAL PRODUCTS:		
				<u>NOTES:</u>		
				In this item —		
				(a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a correspond- ing meaning;		
				(b) "agriculture" means the science, art and function of soil cultiva- tion including the reaping of harvests, the rearing of and caring for animals, fish and reptiles		

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
"609.05				(b) and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit,		
"609.05				(c) dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops,		

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;		
"609.05			(e)	"road transport in agriculture" means the transport of labour to and from the place where agriculture is carried on, agricultural products on and from such place to the premises of the buyer or other place from where the goods will be processed by a person other than the person carry- ing on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place.		
"609.05			(e)	For the pur- pose of this definition a vehicle shall be deemed to be used for road transport		

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carry- ing on agriculture;		
			(f)	"rail transport in agriculture" means the transport of full train loads of agricultural products, from the point of loading to the point of dis- charge, or the transport of full train loads of		
"609.05			(f)	agricultural requirements, from the supplier's point of loading to the place of dis- charge. For purpose of this definition a locomotive shall be deemed to be used for rail transport in agriculture when either on the for- ward or return journey it conveys full train loads of agricul- tural		

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				products requirements and includes hire services performed on behalf of the person carrying on agriculture;		
"609.05			(g)	"forestry" means the science, art and function of planting and the main- tenance of plantations, including the growing of seed, seed- lings and saplings, the cultivation of the soil, the protection of plantations against fire and the fell- ing of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;		
"609.05			(h)	"road trans- port in forestry" means the transport of primary forestry pr- ducts, for example, seed, seedlings and saplings, bark and felled trees, in the plantation and from the plantation to the saw-mill or to any other point		

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				of discharge; transport of <i>forestry</i> requirements for example, sprays, implements, seed, seed- lings and saplings, in the <i>planta-</i> tion and from the supplier's point of load- ing to the plantation and the transport of <i>employees</i>		
"609.05			(h)	activities in forestry. For the purpose of this defini- tion a vehicle shall be deemed to be used for road transport in forestry when either on the forward or return journey it conveys mainly such forestry pro- ducts or requirements and includes hired services per- formed on behalf of the person carrying on forestry;		
			(i)	"rail transport in forestry" means the transport of full train loads of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees,		

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
"609.05				(ij) from the point of loading to the point of discharge, or the transport of full train loads of forestry requirements, for example, sprays, implements, seed, seed-lings and saplings, from the supplier's point of loading to the place of discharge. For the purpose of this definition a locomotive shall be deemed to be used for rail transport in forestry when either on the forward or return journey it conveys full train loads of forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry."		
				By the substitution for tariff item 105.10 to item 609.05.10 of the following:		
"609.05						
.10	105.10			DISTILLATE FUELS:		
		01.00	53	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l

REBATE ITEM	TARIFF ITEM	REBAT CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
		02.00	54	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels		3,634u/l
		03.00	59	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l
		04.00	53	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l
		05.00	58	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634u/l

MADE this 18th day of January, 1995.

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