

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

AMENDMENT OF SCHEDULES (NO. 16) NOTICE, 1996
(Published on 22nd March, 1996)

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 proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

Notes By the insertion after the title to Section B of Part 2 of Schedule No. 1 of the following:

NOTES:

1. For the purposes of the calculation of the excise duty in items 126.01 to 126.05 "A" means the recommended price to the retailer less 20 per cent less value added tax.
2. For the purposes of the calculation of the customs duty in items 126.01 to 126.05 "B" means the value for the advalorem customs duty purposes as prescribed in section 71 (11) of the Act.

Part 2B of Schedule No. 1 to the Act

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
126.01, 126.02, 126.03, 126.04 and 126.05			By the insertion after item 124.75 of the following:		
"126.01	87.01		Tractors (excluding tractors of heading No. 87.09):		
		8701.20	Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600kg	(0,000035 x A) - 0,5)% (See Note 1 to this Part)	(0,000035 x B) - 0,5)% (See Note 2 to this Part)
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for advalorem excise duty purposes or a value for advalorem customs duty purposes of less than (UA80 000)	(0,000035 x A) - 0,5)% (See Note 1 to this Part)	(0,000035 x B) - 0,5)% (See Note 2 to this Part)

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
126.03	87.03	8703.00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses)	(0,000035 x A) - 0,5)% (See Note 1 to this Part)	(0,000035 x B)- 0,5)% (See Note 2 to this Part)
126.04	87.04	8704.00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles, for use in underground mines)	(0,000035 x A) - 0,5)% (See Note 1 to this Part)	(0,000035 x B) - 0,5)% (See Note 1 to this Part)
126.05	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	(0,00035 x A) - 0,5)% (See Note 1 to this Part)	(0,000035 x B) - 0,5)% (See Note 2 to this Part)"

MADE this 26th day of February, 1996.

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