Statutory Instrument No. 35 of 1996

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)
AMENDMENT OF SCHEDULES (NO. 21) NOTICE, 1996
(Published on 19th April, 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 Schedule below.

Part 2B of Schedule No 1 to the Act

NOTES By the substitution for Notes 1 and 2 of the following:

"1. For the purposes of the calculation of the rate of excise duty in items 126/.01 to 126.05 "A" means the recommended retail price less 20% less value added tax. The result of the calculation 0,000035 x A shall be rounded-off to the third decimal comma.

2. For the purposes of the calculation of the rate of customs duty in items 126.01 to 126.05 "B" means the value for ad valorem customs duty purposes as prescribed in section 71(11) to the Act. The result of the calculation 0,000035 x B shall be rounded-off to the third decimal comma.

ITEM	HEADING	SUB-HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	CUSTOMS
126,01, 126.02, 126.03, 126.04 and 126.05			By the substitution for items 126.01 to 126.05 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 1 600 kg	{(0,000035x A) -0,5}% with a maximum of 20% (See Note 1 to this Part)	{(0,000035x B) -0,5}% with a maximum of 20% (See Note 2 to this Part)
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more per-persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of of a value for ad valorem excise duty purposes or a value for ad valorem customs duty purposes of not ex-ceeding UA80 000)	{(0,000035x A) -0,5}% with a maximum of 20% (See Note to this Part)	{(0,000035x B) -0,5}% with a maximum of 20% (See Note 2 to this Part)

ITEM	HEAD-ING	SUB-HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	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}% with a maximum of 20% (See Note 1 to this Part)	{(0,000035 x B) - 0,5}% with a maximum of 20% (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 2 000 kg with rear body of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of sub-heading 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}% with a maximum of 20% (See Note 1 to this Part)	{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 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 sub-heading No. 8704.10), of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	{(0,000035 x A) - 0,5}% with a maximum of 20% (See Note 1 to the this Part)	{(0,000035 x B) - 0,5}% with a maximum of 20% (See Note 2 to this Part)"

MADE this 27th day of March, 1996.

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