Statutory Instrument No. 89 of 1996

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

AMENDMENT OF SCHEDULES (NO. 40) NOTICE, 1996

(Published on 29th November, 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. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11				By the substitution for rebate code 01.00 to tariff heading No. 00.00 of the following:	
			"01.00 01	Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 54.01 to 54.08, 55.08 to 55.16, 60.01, 60.02, 61.01 to 61.15 and 62.01 to 62.12, entered on or before 30 September 1996, at such places as the Permanent Secretary, Ministry of Commerce and Industry may specify by means of a certificate specifying the amount of duty which may be rebated: Provided that an application for such certificate shall not be considered by the Permanent Secretary, Ministry of Commerce and Industry unless the applicant proves that he — (a) is a registered exporter who has exported not less than 2,5 percent of the value of his turnover during the 12 month period ending 31 March 1994 and 31 March 1995;	Not exceeding the amount of duty specified in the certificate"

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				(b) received payment for the goods exported from the consignee and the payment has been repatriated to the common Customs area; and (c) has correctly utilized concessions granted to him by the Permanent Secretary: Commerce and Industry in terms of any provision under schedule No. 3,4 or 5. Provided further that - (1) the amount of duty rebated shall not exceed - (i) 10 per cent of the value of yarns exported; (ii) 15 per cent of the value of fabrics exported; and (iii) 30 per cent of the value of clothing exported; . (2) the value of any goods manufactured from raw materials entered by the exporter in terms of any provision in Schedule No. 3,4 or 5 is not included in the value of goods exported in the calculation of the amount of duty which may be rebated;	

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				(3) the Permanent Secretary, Ministry of Commerce and Industry may impose further conditions without prior notice; and	
				(4) the certificate or amended certificates shall be forwarded directly to the Director for retention by him.	

MADE this 1st day of November, 1996.

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