Statutory Instrument No. 35 of 1998

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

AMENDMENT OF SCHEDULE (NO. 10) NOTICE, 1998
(Published on 15th May, 1998)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Plannning by Sections 52 and 53 of the Customs and Excise Duty Act, the Schedule to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

HEADING ITEM	SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF OF DUTY
37.02			By the substitution for subheading No. 3702.42.20 of the following:		
	".20	0	--- Orthochromatic film, of a width not exceeding 1 050mm and a length not exceeding 500 m	m^2	17%"
52.08			By the deletion of subheading No. 5208.31.40		
			By the deletion of subheading No. 5208.32.40		
			By the deletion of subheading No. 5208.41.40		
			By the deletion of subheading No. 5208.42.40		
			By the deletion of subheading No. 5208.51.20		
			By the deletion of subheading No. 5208.52.20		
52.09			By the deletion of subheading No. 5209.31.40		
			By the deletion of subheading No. 5209.51.15		
52.10			By the deletion of subheading No. 5210.31.40		
			By the deletion of subheading No. 5210.51.20.		
52.11			By the deletion of subheading No. 5211.31.25.		

HEADING ITEM	SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF OF DUTY
			By the deletion of subheading No. 5211.41.25.		
52.12			By the deletion of subheading No. 5212.13.50.		
			By the deletion of subheading No. 5212.14.40.		
			By the deletion of subheading No. 5212.15.20.		
			By the deletion of subheading No. 5212.23.25.		
			By the deletion of subheading No. 5212.24.25.		
70.19			By the substitution for subheading No. 7019.32 of the following:		
	"7019.32	9	- - Thin sheets (voiles)	kg	free"
84.14			By the substitution for subheading No. 8414.60 of the following:		
	"8414.60		- Hoods having a maximum horizontal side not exceeding 120 cm:		
	.20	2	- - Domestic type	u	15%
	.90	3	- - Other	u	free"
84.81			By the insertion after subheading No. 8481.90.55 of the following:		
	".60	3	- - Of aerosol valves	kg	free"
90.32			By the substitution for subheading No. 9032.10.10 of the following:		
	".10	1	- - Identifiable for use solely or principally with electro-thermic domestic appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled)	u	12%"

HEADING ITEM	SUB HEADING	C D	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF OF DUTY
94.01			By the substitution for subheading No. 9401.90 of the following:		
	"9401.90		- Parts:		
	.10	3	- - Identifiable for use with aircraft seats of subheading No. 9401.10	kg	free
	.90	1	- - Other	kg	20%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.01				By the deletion of tariff heading no. 2918.14	
317.04				By the substitution for Notes 2 and 3 to rebate item 317.04 of the following:	

"2. Registrants under this item shall -

(i) (*a*) during the first accounting period, as defined in Note 3 (*a*) submit a customs account for the first four months period to the Director and any customs duty due shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs;

(*b*) during the second accounting period submit accumulative quarterly account to the Director and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of each quarter and should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, such difference in duty shall be refunded to the motor vehicle manufacturer, if however, the duty payable should be more than that paid at the end of the previous quarter, the motor vehicle manufacturer shall bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the

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				closing date of such account but notlater than the penultimate working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; and	
				(*c*) during the third and ensuing accounting periods as defined in Note 3 (*c*), submit customs accounts to the Director and any customs duty shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of the accounting period concerned but not clear than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs.	
				(ii) For the purposes of Notes 2 (i) (*a*), (*b*) and (*c*) the duty shall be the duty applicable on the date of the certificate for removal of excisable/ specified goods ex warehouse (form CE 32).	
				3. The accounting periods shall be as follows:	
				(*a*) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1995 and shall end on 31 December 1995.	
				(*b*) The second accounting period shall be for four periods of three each commencing on 1 January 1996 and shall end on 1 January 1997."	
317.04				By the substitution for Notes 2 and 3 to rebate item 317.04 of the following:	
				"2. Registrants under this item shall -	
				(i) (*a*) during the first accounting period, as defined in Note 3 (*a*) submit a customs account for the first four months period to the Director and any customs duty due shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs;	

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				(*b*) during the second accounting period submit accumulative quarterly accounts to the Director and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of each quarter and should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, such difference in duty shall be refunded to the motor vehicle manufacturer, if however, the duty payable should be more than that paid at the end of the previous quarter, the motor vehicle manufacturer shall bring the difference in duty to account by means of a provisonal payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded;	
				(*c*) during the third and ensuing accounting periods as defined in Note 3 (*c*), submit customs accounts to the Director and any customs duty shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of of closing of duty accounts occurs. Should it be found that the accumulative customs duty payable is less than that paid in respect of the previous quarter, such difference in customs duty shall be refunded to the motor vehicle manufacturer by the Director provided that at the end of the accounting period all such provisional payments shall be liquidated by the Director and paid into revenue as customs duty on a departmental bill of entry form CE 490; and	

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(*d*) for purposes of Note 2 (i) (*c*) a bill of entry for home consumption form CE 600 (XIR) shall be passed within thirty days from the closing date of each quarter but not later than the penultimate official working day of the month following the period of three months during which the date for closing of duty accounts occurs acquitting all warehousing bills of entry representing consignments which in terms of Note 27 (*a*) to this item have been unboxed during the quarter and bringing valued added tax to account and the total customs value of all such bills of entry.

(ii) For the purposes of Notes 2 (*i*) (*a*), (*b*) and (*c*) the duty shall be the duty applicable on the date of the certificate for removal of excisable/specified goods ex warehouse (form CE 32).

3. The accounting periods shall be as follows:

(*a*) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1998 and shall end on 31 December 1998.

(*b*) The second accounting period shall be for four periods of three months each commencing on 1 January 1998 and shall end on 1 January 1999.

(*c*) The third and ensuing accounting periods shall be for four months periods of three months each commencing on 1 January each year and shall end on 31 December each year."

By the substitution for Note 24 to rebate item 317.04 of the following:

"24. Import rebate credit certificates may only be used -

(*a*) By other motor vehicle manufacturers to reduce the value of imported automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07; or

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				(*b*) by the importers to reduce the value of specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of import duties paid on automotive components, specified motor vehicles and heavy motor vehciles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate is issued".	
				By the substitution for Note 29 (v) to rebate item 317.04 of the following:	
				"(v) the duty free allowance to be utilised as provided for in Note 14".	

MADE this 10th day of March, 1998.

P.H.K. KEDIKILWE,
Minister of Finance and Development Planning.