

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

AMENDMENT OF SCHEDULE (NO. 48) NOTICE, 1999
(Published on 24th December, 1999)

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

With effect from 1st January, 2000

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
87.01			By the substitution for subheading No. 8701.20 of the following:		
	"8701.20		- Road tractors for semi-trailers:		
	.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	47%
	.20	6	-- Of a vehicle mass exceeding 1 600 kg	u	20%
87.02			By the substitution for subheadings Nos. 8702.10.80 and 8702.10.90 of the following:		
	".80	9	-- Other, of a vehicle mass not exceeding 2 000 kg	u	47%
	.90	6	-- Other	u	20%
			By the substitution for subheading No. 8702.90 of the following:		
	"8702.90		- Other:		
	.10	4	-- Of a vehicle mass not exceeding 2 000 kg	u	47%
	.20	1	-- Of a vehicle mass exceeding 2 000 kg	u	20%
87.03			By the substitution for subheading No. 8703.21.90 of the following:		
	".90	0	-- - Other	u	47%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 8703.22.90 of the following:		
	“.90	7	- - - Other	u	47%
			By the substitution for subheading No. 8703.23.90 of the following:		
	“.90	3	- - - Other	u	47%
			By the substitution for subheading No. 8703.24.90 of the following:		
	“.90	5	- - - Other	u	47%
			By the substitution for subheading No. 8703.31.90 of the following:		
	“.90	5	- - - Other	u	47%
			By the substitution for subheading No. 8703.32.90 of the following:		
	“.90	1	- - - Other	u	47%
			By the substitution for subheading No. 8703.33.90 of the following:		
	“.90	8	- - - Other	u	47%
			By the substitution for subheading No. 8703.90.90 of the following:		
	“.90	6	- - - Other	u	47%
87.04			By the substitution for subheadings Nos. 8704.21.80 and 8704.21.90 of the following:		
	“.80	7	- - - Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	47%
	“.90	4	- - - Other	u	20%
			By the substitution for subheading No. 8704.22.90 of the following:		
	“.90	0	- - - Other	u	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading No. 8704.23.90 of the following:		
	“.90	7	--- Other	u	20%
			By the substitution for subheadings Nos. 8704.31.80 and 8704.31.90 of the following:		
	“.80	1	--- Other, of a vehicle mass not ex- ceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	47%
	.90	9	--- Other	u	20%
			By the substitution for subheading No. 8704.32.90 of the following:		
	“.90	5	--- Other	u	20%
			By the substitution for subheadings Nos. 8704.90.80 and 8704.90.90 of the following:		
	.80	2	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	47%
	.90	2	--- Other	u	20%
87.06			By the substitution for heading No. 87.06 of the following:		
“87.06	8706.00		Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:		
	8706.00.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	47%
	.20	5	- Of a vehicle mass exceeding 1 600 kg or of a G.V.M. exceeding 3 500 kg	u	20%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
98.01			By the substitution for heading No. 98.01 of the following:		
98.01	9801.00		Original equipment components:		
	9801.00.10	0	- For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	35%
	.15	0	- For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg	kg	35%
	.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000 kg	kg	35%
	.25	8	- For motor vehicles for the transport of ten or more persons, including the driver of heading No. 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading No. 8702.10.10)	kg	35%
	.30	4	- For motor cars (including station wagons) of heading No. 87.03	kg	35%
	.40	1	- For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	35%
	.45	2	- For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	35%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.50	9	- For chassis fitted with engines of heading No. 87.06 of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	35%
	.55	8	- For chassis fitted with engines of heading No. 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the road logging trucks)	kg	35%

MADE this 3rd day of December, 1999.

B. GAOLATHE,
*Minister of Finance and
Development Planning.*