

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT) REGULATIONS, 1999**  
(Published on 5th November, 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**

| HEADING | SUB-<br>HEADING | C.<br>D. | ARTICLE DESCRIPTION                                                                                    | STATIS-<br>TICAL<br>UNIT | RATE<br>OF<br>DUTY                      |
|---------|-----------------|----------|--------------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------|
| 07.03   |                 |          | By the substitution for subheading No. 0703.20 of the following:                                       |                          |                                         |
|         | "0703.20        | 3        | - Garlic                                                                                               | kg                       | 325c/kg<br>with a<br>maximum<br>of 41%" |
| 37.02   |                 |          | By the substitution for subheading No. 3702.42 of the following:                                       |                          |                                         |
|         | "3702.42        | 6        | -- Of a width exceeding 610 mm and of a length exceeding 200 m (excluding that for colour photography) | m <sup>2</sup>           | 15%"                                    |

**Schedule No. 3 to the Act**

| REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION                                                                                                                                                                                                            | EXTENT OF<br>REBATE |
|----------------|-------------------|----------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 307.01         |                   |                |          | By the insertion after rebate code 03.00 to tariff heading No. 27.10 of the following:                                                                                                                                 |                     |
|                |                   | "04.04         | 42       | Diisobutylene-mixed alkylene, for the manufacture of phenolic resins of subheading No. 3909.40                                                                                                                         | Full duty"          |
| 317.02         |                   |                |          | By the substitution for rebate code 02.00 to tariff heading No. 00.00 of the following:                                                                                                                                |                     |
|                | "00.00            | 02.00          | 04       | Components (excluding chasis fitted with engines), for the manufacture of motor vehicles, for the transport of ten or more persons, including the driver, with compression ignition internal combustion piston engines | Full duty"          |

| REBATE<br>ITEM | TARIFF<br>HEADING | REBATE<br>CODE | C.<br>D. | DESCRIPTION | EXTENT OF<br>REBATE |
|----------------|-------------------|----------------|----------|-------------|---------------------|
|----------------|-------------------|----------------|----------|-------------|---------------------|

(diesel or semi-diesel) fitted with interior parcel racks, footrests, coat hooks, magazine receptacles, reclining seats, armrests, microphone and radio or cassette equipment, air-conditioning with individual controls, pneumatic plug doors and individual reading lights, chemical toilet, wash-basin and refrigerator, of subheading No. 8702.10

**Schedule 5 to the Act**

| DRAW<br>BACK<br>ITEM | TARIFF<br>HEADING | DRAW<br>BACK | C.<br>D. | DESCRIPTION | EXTENT OF<br>DRAWBACK |
|----------------------|-------------------|--------------|----------|-------------|-----------------------|
|----------------------|-------------------|--------------|----------|-------------|-----------------------|

533.00  
and  
533.01

By the deletion of refund items 533.00 and 533.01.

540.00

By the deletion of the Notes.

540.02

By the deletion of refund item 540.02.

Part 3

By the deletion of Note 2

Part 4

By the deletion of Notes 3 and 4.

**Schedule No. 6 to the Act**

| REBATE<br>ITEM | TARIFF<br>ITEM | CODE | C.<br>D. | DESCRIPTION | EXTENT OF<br>REBATE |
|----------------|----------------|------|----------|-------------|---------------------|
|----------------|----------------|------|----------|-------------|---------------------|

609.00

By the deletion of Note 1 and by re-numbering Note 2 as Note 1

609.05,  
609.05.05  
and  
609.05.10

By the substitution for rebate items 609.05, 609.05.05 and 609.05.10 of the following:

"609.05

105.10

01.00

54

Petrol and base oils in prepared lubricating oil, supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item

Full duty"

| REBATE<br>ITEM | TARIFF<br>ITEM | CODE | C.<br>D. | DESCRIPTION                               | EXTENT OF<br>REBATE |
|----------------|----------------|------|----------|-------------------------------------------|---------------------|
| 640.00         |                |      |          | By the deletion of the<br>Notes.          |                     |
| 640.03         |                |      |          | By the deletion of<br>rebate item 640.03. |                     |
| Part 1         |                |      |          | By the deletion of Notes 8<br>and 9.      |                     |
| Part 3         |                |      |          | By the deletion of Notes 6<br>and 7.      |                     |

MADE this 23rd day of September, 1999.

P. H. K. KEDIKILWE,  
*Minister o Finance and Develoment  
 Planning.*