

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULE (NO. 18) NOTICE, 2000

(Published on 18th August, 2000)

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. 3 to the Act

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.01				By the insertion after tariff heading No.29.05 of the following:	
	“2905.13	01.06	69	Butan-1-ol (n-butyl alcohol), for the manufacture of dibutyl orthophthalate and dibutyl maleate	Full duty”

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11				By the substitution for tariff heading No.00.00 of the following:	
	“00.00	02.00	06	Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered on or before 30th September 2000 for the purposes of this provision, 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	Full duty”

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Permanent Secretary: Ministry of Commerce and Industry unless the applicant proves that he or she —	
				a) is a registered exporter who has exported textiles and textile articles manufactured in the common customs area during the period commencing 1st April, 1995 and ending 31st March, 1999	
				b) received payment for the goods exported for the consignee and the payment has been repatriated to the common customs area;	

Schedule No. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				c) has correctly utilised concessions granted to him or her by the Permanent Secretary; Ministry of Commerce and Industry in terms of any provision under Schedule No. 3, 4 or 5; and	
				d) has complied with the guidelines, rules and conditions of the scheme published by the Permanent Secretary: Ministry of Commerce and Industry;	
				Provided further that —	
				1) the amount of duty rebated shall not exceed —	
				i) 10 percent of the value of yarns exported;	
				ii) 15 percent of the value of fabrics exported;	
				iii) 20 percent of the value of household textiles exported; and	
				iv) 30 percent of the value of clothing exported;	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION REBATE	EXTENT OF
				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 rebate;	
				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 Commissioner for retention by him or her	
460.16				By the insertion after tariff heading No.84.08 of the following:	
	"84.27	01.04	42	Works trucks of a mass exceeding 50t, designed for the transport of iron ladles, slag pots and scrap buckets within steel mills, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Ministry of Commerce and Industry, may allow by specific permit	Full duty"

MADE this 20th day of June, 2000.

B. GAOLATHE,
Minister of Finance and Development
Planning.