Statutory Instrument No. 52 of 2000

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

AMENDMENT OF SCHEDULE (NO. 23) NOTICE, 2000
(Published on 25th August, 2000)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 amd 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
405.04				By the substitution for rebate code 06.00 to tariff heading No. 00 00 of the following:	
		"06.00	09	Goods (excluding food-stuffs and clothing) forwarded free, as a donation to any educational organisation, hospital (including a clinic), welfare organisation, religious organisation or sporting organisation, recommended by Ministry of Commerce and Industry, in such quantities and under such conditions as the Permanent Secretary may allow by specific permit, is satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that — (a) such goods are for use by the organisation or for free distribution; (b) such goods will not be sold, leased, hired otherwise disposed of for gain without the duty which has been rebated being paid to the Director; and	Full duty

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(c) no donation or other counter performance may be accepted by anybody in respect of such goods	
	07.00	04		Goods (excluding foodstuffs) forwarded free, as a donation, to any educational orgarnisation, hospital (including a clinic), welfare organisation, religious organisation or sporting organisation, recommended by the Board on Tariffs and Trade, cleared for the purpose of this rebate provision on or before 31 August 2000, in such quantities and under such conditions as the Permanent Secretary may allow by specific Permit issued on or before 30 April 2000, or issued after this date in respect of applications received before 30 April 2000 and the Permanent Secretary is satisfied that the issuing of such permit will not have a detrimental effect on local industry, within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that — (a) such goods are for use by the organisation or for free distribution; (b) such goods will not be sold, leased, hired or othewise disposed of for gain without the duty which has been rebated being paid to the Director; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods.	Full duty"

MADE this 24th day of May, 2000.

B. GAOLATHE,
Minister of Finance and Development Planning.