Statutory Instrument No. 59 of 2000

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

AMENDMENT OF SCHEDULE (NO. 26) NOTICE, 2000

(Published on 15th September, 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
316.13				By the substitution for tariff heading No.84.09 of the following:	
"84.09		01.04	44	Parts suitable for use solely or principally with the engines of heading No.84.07 or 84.08	Full duty"
				By the substitution for tariff heading No.84.83 of the following:	
	"8483.30	01.06	69	Plain shaft bearings	Full duty"
317.06				By the substitution for rebate codes 01.00 and 02.00 to tariff heading No.00.00 of the following:	
		"01.00	07	Parts, for the manufacture of automatic or semi-automatic gear-boxes (completed with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes	
		02.00	01	Parts and accessories (excluding single row radial ball bearing and single row tapered roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles	Full duty"
317.07				By the substitution for rebate codes 01.04, 02.04, 03.04, 04.04 and 05.04 to tariff heading No.98.01 of the following:	
		"05.04	49	Pneumatic tyres, whether or not fitted to wheel rims	Full duty less 20%"

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.13				By the insertion after rebate code 02.00 to tariff heading No.00.00 of the following:	
		“03.00	00	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, 59.03, 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 30 September 2001 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: Provided that an application for such certificate shall not be considered by the Permanent Secretary, Ministry of Commerce and Industry unless the applicant proves that he or she —	Full duty”
				(a) is a registered exporter who has exported textiles and textile articles manufaactured in the common customs area during the period commencing 1April 2000 and ending 30 September 2000;	
				(b) received payment for the goods exported from the consignee and the payment has been repatriated to the common customs area:	
				(c) has compiled with the guidelines, rules and conditions of the scheme published 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:	

REBATE ITEM	TARIFF ITEM	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				Provided further that — (1) the amount of duty rebated shall not exceed — (i) 8 per cent of the value of yarns exported: (ii) 12,5 per cent of the value of fabrics exported: (iii) 17,5 per cent of the value of household textiles exported; and (iv) 25 per cent of the value of clothing exported: (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 rebated; (3) the Permanent Secretary, Ministry of Commerce and Industry may impose further conditions without prior notice: and (4) the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her	

Schedule No.1 to the Act

HEADING	SUB HEADING	C. D.	ARTICLE DESCRIPTION	STATI STICAL UNIT	RATE OF DUTY GENERAL	EU	SADC
38.19			By the substitution for sub-heading No.3819.00.10 of the following:				
	".20	5	- Prepared liquids for hydrautic transmission, containing 44 per cent or more by mass of diethyl glycol and 38 per cent or more of ethylene or propylene copolymers	kg	free	free	free"

MADE this 23th day of August, 2000.

B. GAOLATHE,
Minister of Finance and Development Planning.