Statutory Instrument No. 47 of 2000

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

CUSTOMS AND EXCISE DUTY (AMENDMENT) REGULATIONS 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.

Part 1 of Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS-TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
10.05			By the substitution for heading No. 10.05 of the following:				
"10.05			**Maize (corn):**				
	1005.10	1	- Seed	kg	6,7c/kg	6,7c/kg	6,7c/kg
	1005.90	8	- Seed	kg	6,7c/kg	6,7c/kg	6,7c/kg
11.02			By the substitution for subheading No. 1102.20 of the following:				
	"1102.20	7	- Maize (corn) flour	kg	10,1c/kg	10,1c/kg	10,1c/kg"

Part 1 of Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.04				By the substitution for Note 10 to rebate item 317.04 of the following: "10. "Automotive tooling" means - - dies for drawing or extruding metal, of subheading No. 8207.20; - tools for pressing, stamping or punching, of subheading No. 8207.30; - work holders, of subheading No. 8466.20; - assembly jigs and assembly lines, of subheading No. 8479.89; and	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				– injection moulds, moulding patterns and moulds, of heading No. 84.80, where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles".	
				By the substitution for Note 29 to rebate item 317.04 of the following:	
				"29. For the purposes of this rebate item "the value calculated in terms of Note 29" means —	
				(i) the value for customs duty purposes of imported original equipment components calculated in terms of Note 27(*b*);	
				(ii) plus the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27 (*b*);	
				(iii) plus the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter;	
				(iv) less the duty free allowance utilised in terms of Note 14 for this quarter provided that in the determination of the duty free allowance to be utilised in terms of this Note the value of any import rebate credit certificates to be utilised in terms of Note 29(v), shall be disregarded;	
				(v) less the value of import rebate credit certificates provided that the value of such import rebate credit certificates so utilised shall not exceed the net value determined on the basis of Note 29 (a) above;	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				(vi) less the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b), which have been incorporated in motor vehicles exported."	

MADE this 27th day of June, 2000.

B. GAOLATHE,
Minister of Finance and Development Planning.