Statutory Instrument No. 47 of 2011

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

CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 6) NOTICE, 2011

(*Published on 10th June, 2011*)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 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.

By the substitution of Note 1 to the General Notes to Schedule No. 5 of the following:

NOTES:

1. A drawback or refund of the duties paid under Parts 1, 2, 3 or 5 of Schedule No. 1 and Schedule No. 2 in respect of any goods specified in Column II of this Schedule, shall, subject to compliance with –
   (*a*) the provisions of section 84;
   (*b*) (i) the provisions of the item in which such goods are specified;
   (ii) (*aa*) Note 8 of the notes to this Schedule in respect of the items specified in that note; and
   (*bb*) any other notes to this Schedule, as may be applicable, and any specific notes to any Part or item of this Schedule, be allowed to the extent stated in Column II of this Schedule.

By the insertion after Note 7 to the General Notes to Schedule No. 5 of the following:

NOTES:

8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 84(1)(*c*) shall only be granted if the relevant refund or drawback item are reflected on the export bill of entry or other export declaration.

By the deletion of the following item in Part 1 of Schedule No. 5:

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
521.00	00.00	02.00	02	Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported: Provided that – (1) the exporter is registered with the Ministry of Trade and Industry as an approved exporter;	

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
				(2) a duly completed refund application in the prescribed form for a total amount of surcharge of UA20 or more, supported by the necessary documentary evidence, is submitted to the Regional Manager within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than UA20 each and the date of entry for export is taken to be the date of export of the first such consignment; and **(3)** the Commissioner General may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part.	

By the substitution for Note 5 (a) (i) to refund item 522.00 of the following:

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
522.00				NOTES: 5 (*a*) (*i*) if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form CE 63);	

By the substitution for tariff heading 87.00/01.00 to refund item 522.02 of the following:

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
522.02	87.00	01.00	22	Motor vehicles imported by *bona fide* tourists for their own use and exported within 12 months from the date of import clearance.	Full duty

By the substitution for refund item 522.03 of the following:

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
522.03	00.00	01.00	00	Goods exceeding UA200 in value for each consignment for each consignee, exported for trade purposes, if such goods are – (*a*) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained;	Full duty

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
				(*b*) identifiable as the same goods described on the import documents, provided a duly completed form, "General Application for Refund" (form CE 66), supported by the necessary documentary evidence, is submitted to the Regional Manager within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported.	

By the substitution for refund item 522.04 of the following:

REFUND ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REFUND
522.04	00.00	01.00	02	Goods not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender in the same condition as imported and the export of such goods takes place within 12 months from the date of importation.	Full duty

MADE on this 20th day of May, 2011.

O.K. MATAMBO,
Minister of Finance and Development Planning.