

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

CUSTOMS AND EXCISE DUTY AMENDMENT OF SCHEDULE (NO. 7)
NOTICE, 2011

(Published on 30th 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.

SCHEDULE

By the substitution for tariff heading 00.00/01.00 to rebate item 470.03 for the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
470.03	00.00	01.00	03	Goods cleared in terms of a permit issued by the International Trade Administration Commission or goods free of duty, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty

By the deletion of tariff heading 28.03/01.00 to rebate item 470.03:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
470.03	28.03	01.00	43	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included), cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty less the duty in Schedule No. 2

By the substitution for tariff heading 00.00/01.00 to rebate item 521.00 for the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
521.00	00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported:	Full duty less the duty in section B of Part 2 of Schedule No. 1

Provided that —

- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission;

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
				(2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature; and (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5.	

By the deletion of tariff heading 28.03/01.00 to rebate item 521.00 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C D	DESCRIPTION	EXTENT OF REBATE
521.00	28.03	01.00	44	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) used in the manufacture, processing, finishing, equipment or packing of any goods exported: Provided that — (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature; and (3) the Commissioner may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5.	Full duty less the duty in Schedule No. 2

MADE this 20th day of June, 2011.

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