

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

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1997
(Published on 14th February, 1997)

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. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
409.07				By the substitution for rebate item 409.07 of the following:	
"409.07	00.00	01.00	01	Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No.1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry provided - (i) the specific permit is obtained before the temporary exportation of the goods; (ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and (iii) any additional conditions which may be stipulated in the said permit, are complied with	Full duty less the amount of any rebate, refund and drawback granted previously, less the duty on the cost of manufacture, processing or repair"

MADE this 5th day of February, 1997.

F. G. MOGAE,
*Vice-President and Minister of Finance
and Development Planning.*