

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

AMENDMENT OF SCHEDULES (NO. 9) NOTICE, 1997
(Published on 11th April, 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. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
87.03			By the substitution for subheading No. 8703.21.50 of the following:		
	“.60	9	- - - Vehicles with motorcycle-type steering mechanisms	u	free
	.70	6	- - - Six or eight-wheeled vehicles, chain-driven and operated through an integral gearbox and differential unit	u	free”
With restrospective effect to 1 January 1997					
87.01			By the substitution for subheading No. 8701.20 of the following:		
	“8701.20		- Road tractors for semi-trailers:		
	.10	9	- - Of a vehicle mass not exceeding 1 600 kg	u	57,5%
	.20	6	- - Of a vehicle mass exceeding 1 600 kg	u	32%”
87.02			By the substitution for subheading Nos. 8702.10.80, 8702.10.90 and 8702.90 of the following:		
	“.80	9	- - Other, of a vehicle mass not exceeding 2 000 kg	u	57,5%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.90	6	-- Other	u	32%
	8702.90		- Other:		
	.10	4	-- Of a vehicle mass not exceeding 2 000 kg	u	57,5%
	.20	1	-- Of a vehicle mass exceeding 2 000 kg	u	32%"
87.03			By the substitution for subheading No. 8703.21.90 of the following:		
	".90	0	-- - Other	u	57,5%"
			By the substitution for subheading No. 8703.22.90 of the following:		
	".90	7	-- - other	u	57,5%"
			By the substitution for subheading No. 8703.23.90 of the following:		
	".90	3	-- - Other	u	57,5%"
			By the substitution for subheading No. 8703.24.90 of the following:		
	".90	5	-- - Other	u	57,5%"
			By the substitution for subheading No. 8703.31.90 of the following:		
	".90	5	-- - Other	u	57,5%"
			By the substitution for subheading No. 8703.32.90 of the following:		
	".90	1	-- - Other	u	57,5%"
			By the substitution for subheading No. 8703.33.90 of the following:		
	".90	8	-- - Other	u	57,5%"
			By the substitution for subheading No. 8703.90.90 of the following:		
	".90	6	-- Other	u	57,5%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
87.04			By the substitution for subheadings Nos. 8704.21.80 and 8704.21.90 of the following:		
	“.80	7	-- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	57,4%
	.90	4	--- Other By the substitution for subheading No. 8704.22.90 of the following:	u	32%”
	“.90	0	--- Other	u	32%”
			By the substitution for subheading No. 8704.23.90 of the following:		
	“.90	7	--- Other	u	32%”
			By the substitution for subheadings Nos. 8704.31.80 and 8704.31.90 of the following:		
	“.80	1	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	57,5%
	.90	9	--- Other By the substitution for subheading No. 8704.32.90 of the following:	u	32%”
	“.90	5	--- Other	u	32%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			By the substitution for subheading Nos. 8704.90.80 and 8704.90.90 of the following:		
	“.80	2	- - Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	57,5%
	.90	2	- -Other	u	32%”
87.06			By the substitution for heading No. 87.06 of the following:		
“87.06	8706.00		Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:		
	8706.00.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	57,5%
	.20	5	- Of a vehicle mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg	u	32%”
98.01			By the substitution for heading No. 98.01 of the following:		
”98.01	9801.00		Original equipment components:		
	9801.00.10	0	- For road tractors for semi- trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	43%
	.15	0	- For road tractors for semi- trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg	kg	43%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
	.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000 kg	kg	43%
	.25	8	- For motor vehicles for the transport of ten or more persons including the driver, of heading No. 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading No. 8702.10.10)	kg	43%
	.30	4	- For motor cars (including station wagons) of heading No. 87.03	kg	43%
	.40	1	- For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	43%
	.45	2	- For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle	kg	43%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
			cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)		
	.50	9	- For chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	43%
	.55	8	- For chassis fitted with engines of heading No. 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flameproof vehicles, for use in underground mines and off-the-road logging trucks)	kg	43%”

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.03				By the substitution for rebate item 317.03 of the following:	
“317.03				Industry: Road tractors, motor cars and other motor vehicles principally designed for the transport of persons including station wagons, motor vehicles for the transport of goods and chassis fitted with engines for the motor vehicles of heading Nos. 87.01 to 87.05	

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				NOTE:	
				This rebate item only covers automotive components excluded from Chapter 98 of Schedule No. 1 by virtue of Note 5 to the said Chapter in such quantities and at such times and subject to a manufacturing programme as agreed upon by members of the common customs area and subject to such further conditions as determined by such members in terms of a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry.	
317.07	87.00	01.02	21	Disassembled for road tractors for semi-trailers of subheading No. 8701.20	Full duty less 21,5%
		02.02	24	Disassembled for motor vehicles for the transport of ten or more persons, including the driver of heading 87.02	Full duty less 21,5%
		03.02	28	Disassembled for motor cars (including station wagons) of heading No. 87.03	Full duty less 21,5%
		04.02	23	Disassembled for motor vehicles for the transport of goods of heading No. 87.04	Full duty less 21,5%
		05.02	28	Disassembled chassis fitted with engines of heading No. 87.06, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10)	Full duty less 21,5%”
				By the substitution for tariff heading No. 98.01 of the following:	
	“98.01	01.04	40	Compression ignition engines of a cylinder capacity of 3 700 cc or more but not exceeding 22 000 cc and cylinder blocks, cylinder heads	Full duty less 25%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				crankshafts and camshafts therefor, whether or not fitted with components, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	
		02.04	45	Gear-boxes designed to operate without torque converters or fluid flywheels for vehicles of a G.V.M. of 7 500 kg or more and main housings, shafts and gears therefor, whether or not fitted with components, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty less 25%
	03.04	44		Drive axles with different- ials, whether or not including foundation brakes, wheel hubs and brake drums for vehicles of a G.V.M. of 16 000 kg or more (other than vehicles for the transport of persons) and main axle housings, shafts and gears therefor, whether or not with components, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty less 25%
	04.04	44		Cabs or bodies, whether or not fitted with bonnets, doors and tailgates and whether or not painted or trimmed or fitted with any components, in such quantities, at such times	Full duty less 15%

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	
	05.04	49		Pneumatic tyres, whether or not fitted to wheel rims, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit	Full duty less 25%
	06.04	43		Other original equipment components	Full duty"

MADE this 20th day of March, 1997.

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