

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

AMENDMENT OF SCHEDULES (NO. 2) NOTICE, 1979

(Published on 26th January, 1979)

IN EXERCISE of the powers conferred by sections 49 and 50 of the Customs and Excise Duty Act, the Minister of Finance and Development Planning hereby amends the Schedules to the Act to the extent set out in the Schedule hereto.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

Part 4
Surcharge

By the substitution for Note 2 of the following:

"2. The value for surcharge purposes shall be the value for customs duty purposes as defined in section 65, but excluding subsection (6) thereof."

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
410.04	By the substitution for paragraph (5) of tariff heading No. 27.10 (relating to kerosene) of the following: "(5) Power, illuminating or heating kerosene, for use in agriculture or forestry, including road transport for such purposes (excluding that for use in aircraft and power kerosene for use in spark ignition piston engines in tractors used for agricultural (including forestry) purposes or in stationary spark ignition piston engines); By the substitution for paragraphs (3) and (4) of tariff heading No. 27.10 (relating to distillate fuels and residual fuel oils) of the following: "(3) For use in agriculture or forestry, including road transport for such purposes (excluding that for use in aircraft)	Full duty less 3,65 UA per 1 000 litres"
	(4) For purposes other than for aviation or road transport	Full duty less 13,65 UA per 1 000 litres"

SCHEDULE NO. 5 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
553.00	By the substitution for paragraphs (3) and (4) of tariff heading No. 27.10 of the following: "(3) kerosene, distillate fuels and residual fuel oils, used in agriculture or forestry, including road transport for such purposes (excluding that for use in aircraft)	Full duty less 3,65 UA per 1 000 litres"	
	(4) Kerosene, distillate fuels and residual fuel oils, used for purposes other than for aviation or road transport	Full duty less 13,65 UA per 1 000 litres"	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.05.10	By the substitution for paragraphs (2) and (3) of tariff items 105.05 and 105.10 of the following: “(2) For use in agriculture or forestry, including road transport for such purposes (excluding that for use in aircraft) (3) For purposes other than for aviation or road transport	Full duty less 1,83 UA per 1 000 litres Full duty less 1,83 UA per 1 000 litres	Full duty less 1,83 UA per 1 000 litres Full duty less 11,83 UA per 1 000 litres”
609.05.20	By the substitution for paragraph (5) of tariff items 105.05 and 105.10 of the following: “(5) Power, illuminating or heating kerosene, for use in agriculture or forestry, including road transport for such purposes (excluding that for use in aircraft and power kerosene for use in spark ignition piston engines in tractors used for agricultural (including forestry) purposes or in stationary spark ignition piston engines)	Full duty less 1,83 UA per 1 000 litres”	

MADE this 17th day of January, 1979.

B. GAOLATHE,
Permanent Secretary,
Ministry of Finance and Development Planning.