

Statutory Instrument No. 96 of 1982

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

**AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1982**

(Published on 20th August, 1982)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

SCHEDULE NO. 1 TO THE ACT

85.08	I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
	By the substitution for tariff heading No. 85.08 of the following:				
	"85.08 ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES (INCLUDING IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, STARTER MOTORS, SPARKING PLUGS AND GLOW PLUGS), GENERATORS (DYNAMOS AND ALTERNATORS) AND CUT-OUTS FOR USE IN CONJUNCTION WITH SUCH ENGINES:				
	85.08.10 Sparking plugs:				
	.10 Identifiable for use solely or principally with motor cycle engines	no.	17,75 UA each	free	free
	.20 Identifiable for use solely or principally with aircraft or tractor engines	no.	free	free	free
	.90 Other	no.	0,025 UA each	free	free
	85.08.30 Dynamos and cut-outs:				
	.30 Identifiable for use solely or principally with motor vehicle engines	no.	20%	free	free
	.90 Other	no.	free	free	free
	85.08.35 Alternators:				
	.10 Identifiable for use solely or principally with motor vehicle engines				
	.90 Other	no.	free	free	free
	85.08.40 Starter motors:				
	.10 With a rating not exceeding 2 kW, identifiable for use solely or principally with motor vehicle engines	no.	20% or 0,90 UA per kg	free	free
	.20 With a rating exceeding 2 kW, identifiable for use solely or principally with motor vehicle engines	no.	20%	free	free
	.90 Other	no.	free	free	free
	85.08.50 Ignition coils:				

	I Tariff Heading	II Statistical Unit	III Fiscal	IV Rate of Duty General	V M.F.N.
	.10 Identifiable for use solely or principally with motor vehicle engines	no.	20% or 0,75 UA each	free	free
	.20 Other	no.	free	free	free
85.08.90	Other equipment:				
	.10 Identifiable for use solely or principally with motor vehicle engines	no.	20%	free	free
	.90 Other	no.	free	free	free
85.08.99	Parts:				
	.10 Ceramic bodies or sparking plugs	no.	free	free	free
	.20 Other parts for sparking plugs	no.	20%	free	free
	.30 Armatures for generators, identifiable for use solely or principally with motor vehicle engines	no.	20% or 0,75 UA each	free	free
	.80 Other, identifiable for use solely or principally with motor vehicle engines	no.	20%	free	free
	.90 Other	no.	free	free	free"

**SCHEDULE NO. 3 TO THE ACT**

I Item	II Tariff Heading and Description	III Extent of Rebate
316.06	By the substitution for item 316.06 of the following: "316.06 INDUSTRY: ELECTRICAL STARTING AND IGNITION EQUIPMENT FOR INTERNAL COMBUSTION ENGINES, AND GENERATORS AND CUT-OUTS FOR USE IN CONJUNCTION WITH SUCH ENGINES 85.08 (1) Parts and subassemblies, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Commerce and Industry (2) Distributor parts, for the manufacture of completion thereof	Full duty"
316.13	By the substitution for tariff heading No. 85.08 of the following: "85.08 Electrical starting and ignition equipment (excluding starter motors with an outside polehousing diameter not exceeding 150 mm, sparking plugs, 12 V dynamos which develop a maximum of 30 A, 12 V and 24 V alternators of a mass not exceeding 7 kg each, cut-outs and ignition coils)	Full duty"
317.03	By the substitution in the Note for paragraphs (3), (4), (5) and (6) of tariff heading No. 85.08 of the following: "(3) Cut-outs, except when imported for minibuses and other specialised passenger vehicles and light goods vehicles, not being closed panel vans and mono-built pick-up trucks, of a carrying capacity not exceeding 1 270 kg (4) Starter motors with an outside polehousing diameter not exceeding 150 mm (5) Ignition coils (6) 12 V and 24 V alternators, of a mass not exceeding 7 kg each"	
317.04	By the insertion in the Note after paragraph (2) of tariff heading No. 85.08 of the following: "(3) Starter motors with an outside polehousing diameter not exceeding 150 mm (4) 12 V and 24 V alternators, of a mass not exceeding 7 kg each"	

**P.S. MMUSI,**  
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