

Statutory Instrument No. 56 of 1985

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

AMENDMENT OF SCHEDULE (NO. 31) NOTICE, 1985
(Published on 3rd May, 1985)

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

Part 2 of Schedule No. 1 to the Act

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Fiscal
105.10	By the substitution for subitems 105.10.05, 105.10.10, 105.10.30 and 105.10.40 of the following:		
	.05 Petrol manufactured from coal	39,09 UA per 1 000 litres	39,09 UA per 1 000 litres
	.10 Other petrol	39,09 UA per 1 000 litres	39,09 UA per 1 000 litres
	.30 Distillate fuels (for example, gas oil and diesel oil)	38,17 UA per 1 000 litres	38,17 UA per 1 000 litres
	.40 Residual fuel oils	38,17 UA per 1 000 litres	38,17 UA per 1 000 litres"

Schedule No. 4 to the Act

I Item	II Tariff Heading and Description	III Extent of Rebate
410.04	By the substitution for paragraph (4) of tariff heading No. 27.10 of the following: "(4) For use as fuel in - (a) Heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	Full duty less 3,65 UA per 1 000 litres"

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(b) statutory turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)		
	(c) other compression ignition engines for the driving of or incorporated in machinery and implements of Chapter 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes		
	(d) locomotives (tariff heading No. 86.03)		
	(e) tractors (excluding road tractors for semi-trailers) (tariff heading No. 87.01)		
	(e) tractors (excluding road tractors for semi-trailers) (tariff heading No. 87.01)		
	(f) ambulances (tariff heading No. 87.02)		

I Item	II Tariff Heading and Description	III Extent of Rebate
410.04	(4) (g) dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)	

I Item	II Tariff Heading and Description	III Extent of Rebate
	(h) vehicles for use in underground mines (tariff heading No. 87.02)	
	(i) fire-engines and fire-escapes (tariff heading No. 87.03)	
	(j) spraying lorries (tariff heading No. 87.03)	
	(k) road sweeper lorries (tariff heading No. 87.03)	
	(l) breakdown lorries (tariff heading No. 87.03)	
	(m) drilling machine vehicles (tariff heading No. 87.03)	
	(n) crane lorries (tariff heading No. 87.03)	
	(o) works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	

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 paragraph (4) of tariff item 105.10 of the following: "(4) For use as fuel in -		
	(a) heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	Full duty less 1,83 UA per 1 000 litres	Full duty less 1,83 UA per 1 000 litres"

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(b) stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) ex tariff heading No. 84.06 or 84.08)		
	(c) other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85 of Schedule No. 1, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes		
609.05.10	(4) (d) locomotives (tariff heading No. 86.03) (e) tractors (excluding road tractors for semi-trailers) (tariff heading No. 87.01)		
	(f) ambulances (tariff heading No. 87.02)		
	(g) dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	<p>4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)</p> <p>(h) vehicles for use in underground mines (tariff heading No. 87.02)</p> <p>(i) fire-engines and fire-escapes (tariff heading No. 87.03)</p> <p>(j) spraying lorries (tariff heading No. 87.03)</p> <p>(k) road sweeper lorries (tariff heading No. 87.03)</p> <p>(l) breakdown lorries (tariff heading No. 87.03)</p> <p>(4) (m) drilling machine vehicles (tariff heading No. 87.03)</p> <p>(n) crane lorries (ta- riff heading No. 87.03)</p> <p>(o) works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevat- ing or stacking trucks (tariff heading No. 87.07)</p>		
609.05.10			

MADE this 1st day of February, 1985.
P.S. MMUSI,
*Vice-President and Minister of Finance
and Development Planning.*

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