

Statutory Instrument No. 47 of 1985

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

AMENDMENT OF SCHEDULES (NO. 22) 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

SCHEDULE NO. 4 TO THE ACT

I	II	III
Item	Tariff Heading and Description	Extent of Rebate
409.00	By the substitution for Note 4 of the following: "4. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported. 5. For the purpose of item 409.07 - (a) 'compensating products' means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and (b) 'temporarily exported for outward processing' means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported."	
409.07	By the insertion after item 409.06 of the following: "409.07 Compensating products 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 that - (i) the specific permit is obtained before the temporary exportation of the goods; and (ii) 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 and less the duty on the cost of manufacture, processing or repair"

MADE this 15th day of February, 1985.

**P.S. MMUSI,
*Vice-President and Minister of Finance
and Development Planning.***

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