

Statutory Instrument No. 71 of 1986

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 28) NOTICE, 1986

(Published on 15th August, 1986)

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 below.

SCHEDULE

Part 2 Section A of Schedule No. 1 to the Act

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Rate of Duty Customs
117.05	By the substitution for tariff item 117.05 of the following:		
	"117.05 87.02 Motor car models <u>(excluding those falling within tariff item 117.10):</u>		
	.10 With a net local content exceeding 66 per cent vehicle mass	0,20 UA per 1 000 kg vehicle mass less 0,155 UA with a maximum of 0,085 UA per 1 UA excise value	
	Plus, in respect of any such vehicle driven by a compression ignition engine	10%	10%

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
.15	With a net local content not exceeding 66 per cent vehicle mass, provided the weighted average net local content of all motor car models cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent	0,20 UA per 1 000 kg vehicle mass less 0,155 UA with a maximum of 0,085 per 1 UA excise value plus (0,008 UA less 0,004 UA per 1 000 kg vehicle mass) per 1 UA excise value in respect of each full 0,1 per cent less than 66 per cent net local content	10%
	Plus, in respect of any such vehicle driven by a compression ignition engine	10%	10%
.20	Other, with a net local content not exceeding 66 per cent per vehicle mass	(0,20 UA per 1 000 kg vehicle mass less 0,155 UA with a maximum of 0,085 UA plus (0,016 UA less 0,003 UA per 1 000 kg vehicle mass with a minimum of 0,0124 UA) per	

I	II	III	IV
Tariff Item	Tariff Heading and Description	Rate of Duty Excise	Customs
		1 UA excise value in respect of each full 0,1 per cent less than 66 per cent net local content	
	Plus, in respect of any such vehicle driven by a compression ignition engine	10%	10%

NOTE - The excise duty on motor cars is reduced with retrospective effect to 1 June 1986.

Part 4 of Schedule No. 1 to the Act

I	II	III
Surcharge Item	Tariff Heading and Description	Rate of Surcharge

Notes

By the substitution for Note 1 of the following:

"1. The rate of surcharge specified in this Part in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1 or 4 as well as to the components specified in the Notes to rebate items 317.03 and 317.04 of Schedule No. 3."

By the substitution for Note 7(a) of the following:

"(a) which are entered in terms of items 401.00, 405.04, 405.05(II), 406.00, 407.00, 408.00, 409.00, 410.03/29.00, 411.00/29.30, 38.19, 54.01, 84.10, 85.00(1) and 85.01(2) and (3), 412.02, 412.03, 412.04, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.19, 460.04/24.01, 460.06/28.40, 29.01, 29.02, 29.15, 29.35, 30.03 and 38.19, 460.07, 460.10, 460.11, 460.15/73.00, 73.15 and 76.03, 460.23, 470.00, 480.00 and 490.00 of Schedule No. 4,"

By the substitution for Notes 7(d), (e) and (f) of the following:

"(d) cleared in accordance with a permit issued by the Permanent Secretary Ministry of Commerce, for use in the manufacture, processing, finishing equipping or packing of goods exclusively for export, and

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
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(e) being printed books, newspapers, journals and periodicals, imported by post, of a value for duty purposes not exceeding UA 40 per parcel."

NOTE - The effect of this notice is that all goods which are entered under rebate of duty in terms of Schedule No. 3, and certain goods which are entered under rebate of duty in terms of Schedule No. 4, are exempted from the payment of surcharge.

MADE this 26th day of June, 1986.

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

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