

Statutory Instrument No. 62 of 1987

**CUSTOMS AND EXCISE DUTY ACT**

(Cap. 50:01)

**AMENDMENT OF SCHEDULES (NO. 17), NOTICE, 1987**

(Published on 22nd May, 1987)

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**

**Schedule No. 4 to the Act**

I Item	II Tariff Heading and Description	III Extent of Rebate
411.00	<p>By the substitution for tariff heading No. 87.01 of the following:</p> <p>"87.01 (1) Tractors (excluding road tractors for semi-trailers), assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement of 2 000 cm<sup>3</sup> or more but not exceeding 7 000 cm<sup>3</sup>, of a value for duty purposes exceeding 50,000 UA each</p> <p>(2) Tractors (excluding road tractors for semi-trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement of 2 000 cm<sup>3</sup> or more but not exceeding 7 000 cm<sup>3</sup>, of a value for duty purposes exceeding 56,000 UA each</p> <p>(3) Tractors (excluding road tractors for semi-trailers), assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm<sup>3</sup>, of a value for the duty purposes not exceeding 50,000 UA each</p>	<p>1% in respect of each 600 UA or part thereof in excess of a value for duty purposes of 50,000 UA each with a maximum of 40%</p> <p>1% in respect of each 600 UA of part thereof in excess of a value for duty purposes of 56,000 UA each with a maximum of 40%</p> <p>Full duty less 20%</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
	(4) Tractors (excluding road tractors for semi-trailers), assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for duty purposes exceeding 50,000 UA each	20% plus 1% in respect of each 600 UA or part thereof in excess of a value for duty purposes of 50,000 UA each, with a maximum of 40%
	(5) Tractors (excluding road tractors for semi-trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for duty purposes not exceeding 56,000 UA each	Full duty less 20%
	(6) Tractors (excluding road tractors for semi-trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for duty purposes exceeding 56 000 UA each	20% plus 1% in respect of each 600 UA or part thereof in excess of a value for duty purposes of 56,000 UA each with a maximum of 40%"

Schedule No. 6 to the Act

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.17	By the substitution for paragraphs 02.02, 02.03, 02.04, 02.05, 02.06 and 02.07 of tariff item 117.01 of the following: "02.02 Other, with rear-wheel drive only, incorporating internal combustion	1% in respect of	

I Rebate Item	Tariff Heading	Rebate Code	II Description	III Extent.of Rebate
			piston engines with a cubic displacement of 2000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 54,000 UA each	each 600 UA or part thereof in excess of a value for excise duty purposes of 54,000 UA each with a maximum of 40%
		02.03	Other, with front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 60,000 UA each	1% in respect of each 600 UA or part thereof in excess of a value for excise duty purposes of 60,000 UA each with a maximum of 40%
		02.04	With rear-wheel drive only, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes not exceeding 54,000 UA each	Full duty less 20%
		02.05	With rear-wheel drive only, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 60,000 UA each	20% plus 1% in respect of each 600 UA or part thereof in excess of a value for excise duty purposes of

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
		54,000 UA each, with a maximum of 40%	
02.06	With front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes not exceeding 60,000 UA each	Full duty less 20%	
02.07	With front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement exceeding 7 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding 60,000 UA each	20% plus 1% in respect of each 600 UA or part thereof in excess of a value for excise duty purposes of 60,000 UA each, with a maximum of 40%"	

MADE this 29th day of April, 1987.

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