

Statutory Instrument No. 91 of 1987

CUSTOMS AND EXCISE DUTY ACT

(Cap. 50:01)

AMENDMENT OF SCHEDULES (NO. 26) NOTICE, 1987

(Published on 28th August, 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. 1 to the Act

I	II	III	IV	V
Tariff Heading	Statistical Unit	Fiscal	Rate of Duty General	M.F.N.
27.10	By the substitution for sub-heading No. 27.10.50 of the following: "27.10.50 Residual fuel oils	litre	free	free"

Part 2 of Schedule No. 1 to the Act

I	II	III	IV
Tariff Item	Tariff Heading and Description	Rate of Duty Excise	Rate of Duty Customs
105.10	By the deletion of tariff item 105.10.40.		

Schedule No. 5 to the Act

I	II	III
Item	Tariff Heading and Description	Extent of Refund
Schedule No. 5	By the substitution for the title of Schedule No. 5 of the following: "SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY"	
533.00	By the substitution for item 533.00 of the following: "533.00 DISTILLATE FUELS USED FOR SPECIFIC PURPOSES:	

I Item	II Tariff Heading and Description	III Extent of Refund
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NOTES:

In this item -

- (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning;
- (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted;
- (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing;
- (d) "Agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvest, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;
- (e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be

I Item	II Tariff Heading and Description	III Extent of Refund
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- processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;
- (f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;
- (g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings, and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and samplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle

I Item	II Tariff Heading and Description	III Extent of Refund
	for public works, road building and earthmoving and self-propelled cranes	
	(9) Used as feul in locomotive (tariff heading No. 86.03)	0,03634 UA per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacture'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)	0,03634 UA per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02)	0,03634 UA per litre
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	0,03634 UA per litre"

Schedule No. 6 to the Act

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.05	By the substitution for item 609.05.10 of the following: ".10 105.10 Distillate fuels:		
	(1) Used as engine fuel in ships and boats		Full duty
	(2) Used as fuel for the production of agricultural products		0,03634 UA per litre
	(3) Used as fuel for road transport in agriculture (excluding such fuel used in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)		0,03634 UA per litre

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(4) Used as fuel in forestry (excluding road transport)		0,03634 UA per litre
	(5) Used as fuel for road transport in forestry (excluding such fuel used in aircraft, and passenger vehicles such as motor cars, station wagons and minibuses)		0,03634 UA per litre
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)		0,03634 UA per litre
	(7) Used as fuel in stationery turbines and stationery compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)		0,03634 UA per litre
	(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, road-building and earthmoving and self-propelled cranes		0,03634 UA per litre

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(9) Used as fuel in locomotives (tariff heading No. 86.03)		0,03634 UA per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacture'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)		0,03634 UA per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02)		0,03634 UA per litre
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)		0,03634 UA per litre

MADE this 16th day of July, 1987.

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