

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

**AMENDMENT OF SCHEDULES (NO. 14) NOTICE, 1990**  
(Published on 6th April, 1990)

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**

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
87.03			By the insertion after subheading No. 8703.21.40 of the following:		
	“.50	1	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	no.	45%”
87.04			By the insertion after subheading No. 8704.31.30 of the following:		
	“.50	6	Three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm <sup>3</sup> , and equipped with motor vehicle type differentials and reverse gears	no.	45%”

**NOTE:** Specific provision is made for three-wheeled vehicles with motorcycle type steering systems and engines of a cylinder capacity not exceeding 550 cm<sup>3</sup>, and equipped with motor vehicle type differentials and reverse gears, and the rate of duty thereon is reduced from 100% to 45% with retrospective effect to 19th October, 1988.

MADE this 14th day of March, 1990.

**F. G. MOGAE,**  
*Minister of Finance and Development  
Planning.*