

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

AMENDMENT OF SCHEDULES (NO. 23) NOTICE, 1990
(Published on 22nd June, 1990)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 52 and 53 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

REBATE ITEM	TARIFF ITEM	DESCRIPTION	EXTENT OF EXCISE	EXTENT OF CUSTOMS
117.01		By the substitution for tariff item 117.01.10 of the following:		
"10		Road tractors for semi-trailers	32,5%	-"
117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30		By the substitution for tariff items 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30		
"117.05	87.03	MOTOR CARS (INCLUDING STATION WAGONS)	32,5%	-
117.21	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE BUT NOT EXCEEDING 16 SEATS (INCLUDING THE DRIVER'S SEAT)	32,5%	-
117.22	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF 17 SEATS OR MORE (INCLUDING THE DRIVER'S SEAT)	32,5%	-
117.24	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 KG	32,5%	-
117.26	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 KG	32,5%	-

REBATE ITEM	TARIFF ITEM	DESCRIPTION	EXTENT OF EXCISE	EXTENT OF CUSTOMS
117.27	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT), OF A VEHICLE MASS NOT EXCEEDING 2 000 KG WITH REAR BODY OR 1 900 KG WITHOUT REAR BODY	32,5%	-
117.29	87.02 87.04	CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	32,5%	-
117.30	87.06	CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUB-HEADING NO. 8704.10)	32,5%	..

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

REBATE ITEM	TARIFF ITEM	DESCRIPTION	EXTENT OF EXCISE	EXTENT OF CUSTOMS
126.05.20 and 126.05.30		By the substitution for items 126.05.20 and 126.05.30 of the following:		
.20	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE BUT NOT EXCEEDING 16 SEATS (INCLUDING THE DRIVER'S SEAT)	0,5% of the total excise value of all such motor vehicles removed	-
.30	87.02	PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF 17 SEATS OR MORE (INCLUDING THE DRIVER'S SEAT)	0,5% of the total excise value of all such motor vehicles removed	..

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEMS	C. CODE	D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				By the substitution for Notes 1(c) and (d) to rebate item 609.17 of the following:		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				<p>“(c) “net foreign currency usage” in respect of goods manufactured in a customs and excise manufacturing warehouse means -</p> <p>the value for customs duty purposes of -</p> <p>- goods (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported for use in the manufacture of motor vehicles and components therefor</p> <p>- tooling imported</p> <p><u>plus</u></p> <p>- foreign currency usage in respect of goods for use in the manufacture of motor vehicles and components therefor acquired from any person in the common customs area</p>		
609.17				<p>- licence fees and royalties paid directly or indirectly to any person outside the common customs area in respect of motor vehicles and components therefor</p> <p><u>less</u></p> <p>- f.o.b. value of motor vehicles and components therefor, including replacement parts and accessories but excluding the foreign currency usage of such replacement parts and accessories, exported by such manufacturing warehouse</p>		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				<p>- f.o.b. value of locally manufactured or second- hand tooling exported by such manufacturing warehouse</p> <p>- foreign currency earning as defined in Note 1(e), ceded by local component manufacturers/suppliers or other exporters in the common customs area to such manufacturing warehouse in respect of motor vehicle components</p>		
609.17				<p>or tooling exported by such suppliers or ex- porters, but excluding the foreign currency usage in respect of such components or tooling</p> <p>- foreign currency usage in respect of components manufactured in such manufacturing warehouse and supplied to other customs and excise manu- facturing warehouses</p> <p>- licence fees and royalties received in respect of motor vehicles and compo- nents therefor</p> <p>(d) "foreign currency usage" in respect of component manufacturers/suppliers means -</p> <p>the value for customs duty purposes of -</p> <p>- such imported components imported by such manufac- turer/supplier or acquired from any person in the common customs area</p>		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.17				<p>- any imported goods (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by such manufacturer or acquired from any person in the common customs area for the manufacture/ assembly of such components</p> <p>- tooling imported</p> <p>plus</p> <p>- licence fees and royalties paid directly or indirectly to any person outside the common customs area in respect of such components, parts and accessories"</p> <p>By the substitution for Note 7 to rebate item 609.17 of the following:</p> <p>"7. To qualify for any rebate in terms of this item -</p>		
609.17				<p>(a) the local content value (including motor vehicles entered under rebate of duty in terms of any other rebate item of this Schedule) shall not be less than 45 per cent of the value for excise duty purposes; and</p> <p>(b) the local content value (excluding exports) shall not be less than 25 per cent of the value for excise duty purposes,</p> <p>unless prior permission has been obtained from the Permanent Secretary, Ministry of Commerce and Industry"</p> <p>By the substitution for items 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 of the following:</p>		

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
	*117.21	01.00	59	Public-transport type passenger motor vehicles, of a seating capacity of 10 seats or more but not excee- ding 16 seats (in- cluding the driver's seat)	50% or the local content value	
117.22	01.00	56		Public-transport type passenger motor vehicles, mono-built, of a seating capacity of 17 seats or more (including the driver's seat)	50% of the local content value	
	117.24	01.00	50	Motor vehicles for the transport of goods, mono-built, of a vehicle mass not exceeding 2 000 kg	50% of the local content value	
	117.26	01.00	55	Motor vehicles for the transport of goods, mono-built, of a vehicle mass exceeding 2 000 kg	50% of the local content value	
	117.27	01.00	52	Motor vehicles for the transport of goods (excluding mono-built), of a vehicle mass not exceeding 2 000 kg with rear body or 1 900 kg without rear body	50% of the local content value	
	117.29	01.00	57	Chassis fitted with engines and cabs, of a vehicle mass excee- ding 1 900 kg (exclu- ding those for vehi- cles of subheading No. 8704.10)	50% of the local content value	
	117.30	01.00	58	Chassis fitted with engines, of a vehi- cle mass exceeding 1 900 kg (excluding those for vehicles of subheading No. 8704.10)	50% of the local content value	

REBATE ITEM	TARIFF ITEMS	C. CODE	D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
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- NOTE: 1. The Note in respect of licence fees and royalties is amended.
2. The Note in respect of the calculation of the minimum local content of 45 per cent is amended.
3. The descriptions in respect of tariff items 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 are brought in line with the descriptions in Part 2 of Schedule No. 1.

MADE this 30th day of May, 1990

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