

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

AMENDMENT OF SCHEDULE (NO. 73) NOTICE, 1991
(Published on 8th November, 1991)

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

Schedule No. 1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY
22.04			By the substitution for sub-heading No. 2204.10.10 of the following:		
	“.10	7	Champagne	l	41,79u/l”

NOTE: The rate of duty on champagne is amended from 26,13u/l to 41,79u/l

Part 2 A of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
104.15		By the substitution for tariff item 104.15.70 of the following:		
	“.70	Sparkling wine	4 164u/ 100 l plus 2,5%”	4 164u/ 100 l plus 2,5%”
104.30		By the substitution for tariff item 104.30.20 of the following:		
	“.20	Cigarettes	21u/10 ciga- rettes plus 2,5	21u/10 ciga- rettes plus 2,5
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	936u/ kg to- bacco content	936u/ kg to- bacco content”

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
NOTE:	The effect of this amendment is that —			
	(a) the scope of tariff item 104.15.70 is extended to include all sparkling wine; and			
	(b) the rate of duty on cigarettes are amended to the extent as indicated.			

Part 2 B of Schedule No. 1 to the Act

With effect from 1st September, 1991 up to and including 29th September, 1991

TEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS	
126.05			By the substitution for item 126.05 of the following:		
"126.05			VEHICLES		
			NOTES		
			1. The following motor vehicles are deemed not to be excisable:		
			(i) motor vehicles which are manufactured by the conversion of excisable or non-excisable motor vehicles; and		
			(ii) motor vehicles manufactured solely from second-hand and new parts, as the Director may decide.		
			2. When calculating the ad valorem excise duty in items 126.05.30, 126.05.80 and 126.05.90 the value of any body (excluding cab) fitted in the manufacturing warehouse shall not be taken into account.		
126.05			3. For the purposes of determining the seating capacity of any passenger motor vehicle, the		

TEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
			minimum continuous seat length per person shall be taken to be 38 cm in the case of bench type seats.	
.10	87.01		ROAD TRACTORS FOR SEMI-TRAILERS	0,5% of - the total excise value of all such motor vehicles removed
.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
126.05 .40	87.03		MOTOR CARS (INCLUDING STATION WAGONS)	9,5% of - the total excise value of all such motor vehicles removed less UA2 800/ vehicle
.50	87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 kg	0,5% of - the total excise value of all such motor vehicles removed

TEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
.60	87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 kg	0,5% of the total excise value of all such motor vehicles removed	-
.70	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	0,5% of the total excise value of all such motor vehicles removed	-
126.05 .80	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)	0,5% of the total excise value of all such motor vehicles removed	-
.90	87.06		CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	0,5% of the total excise value of all such motor vehicles removed	-"

With effect from 30th September, 1991

126.05

By the substitution for item 126.05 of the following:

"126.05

VEHICLES

NOTES

1. The following motor vehicles are deemed not to be excisable:

(i) motor vehicles which are manufactured by the conversion of

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
			excisable or non- excisable motor vehicles; and	
126.05			(ii) motor vehicles manufactured solely from second-hand parts or from second- hand and new parts, as the Director may decide.	
			2. When calculating the ad valorem excise duty in items 126.05.30, 126.05.80 and 126.05.90 the value of any body (excluding cab) fitted in the manufacturing warehouse shall not be taken into account.	
			3. For the purposes of deter- mining the seating capacity of any passenger motor ve- hicle, the minimum continuous seat length per person shall be taken to be 38 cm in the case of bench type seats.	
.10	87.01		ROAD TRACTORS FOR SEMI- TRAILERS	3% of - the total excise value of all such motor vehicles removed
.20	87.02		PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, OF A SEATING CAPACITY OF 10 SEATS OR MORE BUT NOT EXCEEDING 16 SEATS (IN- CLUDING THE DRIVER'S SEAT)	3% 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)	3% of - the total excise value of all such motor vehicles removed

ITEM	HEADING	SUB-HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
.40	87.03		MOTOR CARS (INCLUDING STATION WAGONS)	12% of the total excise value of all such motor vehicles removed less UA2 800/vehicle or 2,5%	-
.50	87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 kg	3% of the total excise value of all such motor vehicles removed	-
.60	87.04		MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 kg	3% of the total excise value of all such motor vehicles removed	-
.70	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	3% of the total excise value of all such motor vehicles removed	-
.80	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)	3% of the total excise value of all such motor vehicles removed	-
.90	87.06		CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 kg (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	3% of the total excise value of all such motor vehicles removed	-"

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
NOTE :	The effect of this amendment is that -			
	(a) the rate of <u>ad valorem</u> excise duty on motor vehicles for the transport of passengers and for the transport of goods for the period 1st September, 1991 to 29th September, 1991 is 0,5%;			
	(b) the rate of <u>ad valorem</u> excise duty on motor cars (including station wagons) for the period 1st September, 1991 to 29th September, 1991 is 9,5% of the total excise value of all such motor vehicles removed less UA2 800/vehicle.			

MADE this 10th day of October, 1991.

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