

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

AMENDMENT OF SCHEDULES (NO. 18) NOTICE, 1991
(Published on 15th March, 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 of the Customs and Excise Duty Act, the Schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

SCHEDULE

Schedule No. 5 to the Act

REFUND ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
522.03				By the substitution for refund item 522.03 of the following:	
"522.03	00.00	01.00	00	Goods, exceeding UA200 in value for each consignment for each consignee, which are exported for trade purposes - (a) in the same condition as imported; (b) in a condition in which the essential character of the imported goods have been retained; or (c) and being the same goods described on the import documents; provided a duly completed General Application for Refund (CE 66), supported by the necessary documentary evidence, is submitted to the Collector within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later	Full duty"

REFUND ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				than 2 years from the date of entry for home consumption of such goods or such further period as the Director may in exceptional circumstances decide, and provided also that proof can be produced in each case that the exporter has been compensated for the goods exported	

NOTES:-

1. The provision for refund of duty is amended by -

- (a) deleting the restriction on the exportation of goods to the supplier thereof or another person designated by him;
- (b) increasing the value per consignment from UA20 to UA200;
- (c) extending the period within which export must take place and where exceptional circumstances are present in the discretion of the Director;
- (d) making it clear that proof can be insisted upon that the exporter has been compensated for the goods exported; and
- (e) Making it clear that the date the General Application for Refund (CE 66) is date stamped by Customs as proof of receipt of the application is used to determine the 6 months and 2 year period respectively.

MADE this 22nd day of February, 1991.

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