

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

AMENDMENT OF SCHEDULES (NO. 28) NOTICE, 1991
(Published on 12th April, 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
29.03			By the deletion of subheading No. 2903.59.20.		
			By the insertion after sub- heading No. 2903.69.10 of the following:		
	".20	3	Chlorinated diphenyl	kg	free"
NOTE:	A transposition error is rectified by transferring the provision for chlorinated diphenyl from subheading No. 2903.59.20 to subheading No.2903.69.20. The amendment has retrospective effect to 1 January 1988.				
29.33			By the substitution for sub- heading No. 2933.40.20 of the following:		
	".20	5	Amodiaquin hydrochloride and chloroquine bis (phosphate), and their derivatives	kg	free"
			By the deletion of subheading No. 2933.59.50.		
NOTE:	The duty-free provision for chloroquine bis(phosphate) and its derivatives, is transposed from sub- heading No. 2933.59.50 to subheading No. 2933.40.20 with retrospective effect to 1 January 1988.				
39.05			By the substitution for sub- heading No. 3905.90 of the following:		
	"3905.90	0	Other	kg	free"

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NOTE: The specific provision for copolymers of vinyl acetate under subheading No. 3905.90.10 is deleted as these products fall within subheading No. 3905.1.

56.03			By the substitution for heading No. 56.03 of the following:		
*56.03	5603.00		NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED.		
	5603.00.27	5	Nonwovens, impregnated, coated, covered or laminated with plastics	kg	20%
	.90	9	Other	kg	10%"

NOTE: In restating heading No. 56.03 the rates of duty on nonwovens, impregnated, coated, covered or laminated with plastics, are equalised at 20%. The rates of duty on other nonwovens are equalised at 10%.

70.19			By the substitution for sub-headings Nos. 7019.10.20 and 7019.10.30 of the following:		
	*.15	6	Rovings, coloured throughout the mass	kg	free
	.35	0	Other rovings	kg	20%"

NOTE: The effect of the amendment is that the rates of duty on rovings of glass fibre, coloured throughout the mass, are equalised at free whereas the rate of duty on other rovings of glass fibre are equalised at 20%.

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

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
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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

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
			<p>the conversion of excisable or non-excisable motor vehicle; and</p>	
			<p>(ii) motor vehicles manufactured solely from second-hand parts or from second-hand and new parts, as the Director may decide.</p>	
			<p>2. When calculating the ad valorem excise duty in tariff 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.</p>	
			<p>3. For the purposes of determining the seating capacity of any passenger motor vehicle, the minimum continuous seat length per person shall be taken to be 38 cm in the case of bench type seats.</p>	
.10	87.01		ROAD TRACTORS FOR SEMI TRAILERS	<p>0,5% of the total excise value of all such motor vehicles removed</p>

ITEM	HEADING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF DUTY EXCISE	DUTY CUSTOMS
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 vehi- cles removed	-
.30	87.02		PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF 17 SEATS OR MORE (INLCUDING THE DRIVER'S SEAT)	0,5% of the total excise value of all such motor vehi- cles removed	-
.40	87.03		MOTOR CARS (INCLUDING STATION WAGONS)	9,5% of the total excise value of all such motor vehi- cles removed less UA2 100/ 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 vehi- cles removed	-
.60	87.04		MOTOR VEHICLES FOR TRANSPORT OF GOODS	0,5% of the	-

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			MONO-BUILT, OF A VEHICLE MASS EXCEED- ING 2 000 KG	total excise value of all such motor vehi- cles 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 vehi- cles removed
.80	87.02		CHASSIS FITTED WITH ENGINES AND CABS, OF A VEHICLE MASS EXCEED- ING 1 900 KG (EXCLUD- ING THOSE FOR VEHI- CLES OF SUBHEADING NO. 8704.10)	0,5% - of the total excise value of all such motor vehi- cles removed
.90	87.06		CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUB- HEADING NO. 8704.10)	0,5% - of the total excise value of all such motor vehi- cles removed

NOTE: The effect of the amendment is that the rate of ad valorem excise duty on motor vehicles is reduced by 2,5%^a

MADE this 11th day of March, 1991.

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

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