

Statutory Instrument No. 5 of 1991

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

AMENDMENT OF SCHEDULES (NO. 3) NOTICE, 1991
(Published on 25th January, 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
87.11			By the substitution for sub-heading No. 8711.90.80 of the following:		
	“.20	0	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	no.	10%
	.30	8	Other, of a cylinder capacity exceeding 800 cm ³	no.	10%”

NOTE: The amendment is consequential to the reduction of the rate of *ad valorem* customs and excise duty in Part 2B of Schedule No. 1, on motor cycles with an engine cylinder capacity of 200 cm³ or more but not exceeding 800 cm³.

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

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	DUTY CUSTOMS
126.10			By the substitution for subheadings Nos. 8711.20.90, 8711.30 and 8711.40 of the following:		
		“8711.20.90	With reciprocating internal combustion piston engine of a cylinder capacity of 200 cm ³ or more but not exceeding 250 cm ³	15%	15%
		8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	15%	15%

ITEM	HEAD- ING	SUB- HEADING	ARTICLE DESCRIPTION	RATE OF EXCISE	OF DUTY CUSTOMS
		8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	15%	15%"
			By the substitution for subheading No. 8711.90.80 of the following:		
		"8711.90.20	Other, of a cylinder capacity of 200 cm ³ or more but not exceeding 800 cm ³	15%	15%
		8711.90.30	Other, of a cylinder capacity exceeding 800 cm ³	30%	30%"

NOTE: The rate of *ad valorem* customs and excise duty on motor cycles of an engine cylinder capacity of 200 cm³ or more but not exceeding 800 cm³, is reduced from 30% to 15%.

MADE this 18th day of December, 1990.

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