

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

AMENDMENT OF SCHEDULES (NO. 31) NOTICE, 1991
(Published on 26th April, 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. 4 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
412.26				By the insertion after rebate item 412.17 of the following:	
*412.26	00.00	01.00	01	Parts (excluding parts for upgrading) supplied free of charge to replace defective parts which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the parts were originally entered for home consumption are submitted; and (b) the parts are supplied by the original supplier; and (c) the replaced parts are disposed of as directed by the Director	Full duty
412.27	00.00	01.00	03	Parts for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -	Full duty"

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				(a) a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry is submitted;	
				(b) a copy of the bill of entry and the documents submitted in support of the bills of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; and	
				(c) the parts are supplied by the original supplier; and	
				(d) the replaced parts are disposed of as directed by the Director	

NOTE: Provision is made for a rebate of the full duty on parts supplied free of charge to replace parts which are covered by a warranty agreement, subject to certain conditions. The amendment has retrospective effect to 1 July 1989.

Schedule No. 5 to the Act

REBATE ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
533.00				By the substitution for Note (g), (h) and (i) of the following: “(g) “transport in forestry” means the transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, imple-	

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				ments, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry."	
533.01				By the deletion of codes 06.04, 07.04, 08.04, 09.04, 10.04 and 11.04 to tariff heading No. 27.10.	

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEMS	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
609.05				By the substitution for Notes (g), (h) and (i) of the following: "(g) "transport in forestry" means the transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of		

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				forestry requirements, for example, sprays, implements, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry."		
609.05.10				By the deletion of codes 06.00, 07.00, 08.00, 09.00, 10.00 and 11.00 to tariff item 105.10.		

MADE this 4th day of April, 1991.

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

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