

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

AMENDMENT OF SCHEDULES (NO. 47) NOTICE, 1991
(Published on 5th July, 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 proposed to be 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 |
|-----------------------|-----------------|----------|---|--------------------------|-----------------------------------|
| 15.07 and 15.08 | | | By the substitution for headings Nos. 15.07 and 15.08 of the following: | | |
| "15.07 | | | SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED. | | |
| | 1507.10 | 8 | Crude oil, whether or not degummed | kg | 75u/kg |
| | 1507.90 | | Other: | | |
| | .20 | 9 | In containers holding 205 l or less | kg | 95u/kg |
| | .90 | 3 | Other | kg | 75u/kg |
| 15.08 | | | GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED. | | |
| | 1508.10 | 1 | Crude oil | kg | 20% or 165u/ kg less 80% |
| 1508.90 | | | Other: | | |
| | .20 | 2 | In containers holding 205 l or less | kg | 20% or 250u/ kg less 80% |

| HEADING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATISTICAL UNIT | RATE OF DUTY |
|---------|-------------|-------|--|------------------|--------------------------|
| | .90 | 3 | Other | kg | 20% or 180u/kg less 80%" |
| 15.11 | | | By the substitution for sub-heading No. 1511.90 of the following: | | |
| | *1511.90 | | Other: | | |
| | .20 | 8 | In containers holding 205 l or less | kg | 20% or 250u/kg less 80% |
| | .90 | 0 | Other | kg | 20% or 180u/kg less 80%" |
| 15.12 | | | By the substitution for heading No. 15.12 of the following: | | |
| *15.12 | | | SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED. | | |
| | 1512.1 | | Sunflower-seed or safflower oil and fractions thereof: | | |
| | 1512.11 | 9 | Crude oil | kg | 65u/kg |
| | 1512.19 | | Other: | | |
| | .20 | 4 | In containers holding 205 l or less | kg | 85u/kg |
| | .90 | 5 | Other | kg | 65u/kg |
| | 1512.2 | | Cotton-seed oil and its fractions: | | |
| | 1512.21 | 3 | Crude oil, whether or not gossypol has been removed | kg | 20% or 165u/kg less 80% |

| HEADING | SUB- HEADING | C. D. | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY |
|---------|-----------------|----------|---|--------------------------|------------------------------------|
| | 1512.29 | | Other: | | |
| | .20 | 9 | In containers holding 205 l or less | kg | 20% or 250u/ kg less 80% |
| | .90 | 6 | Other | kg | 20% or 180u/ kg less 80%" |
| 15.14 | | | By the substitution for heading No. 15.14 of the following: | | |
| "15.14 | | | RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED. | | |
| | 1514.10 | 1 | Crude oil | kg | 20% or 165u/ kg less 80% |
| 1514.90 | | | Other: | | |
| | .20 | 0 | In containers holding 205 l or less | kg | 20% or 250u/ kg less 80% |
| | .90 | 1 | Other | kg | 20% or 180u/ kg less 80%" |
| 15.15 | | | By the substitution for sub- heading No. 1515.2 of the following: | | |
| | "1515.2 | | Maize (corn) oil and its fractions: | | |
| | 1515.21 | 4 | Crude oil | kg | 20% or 165u/ kg less 80% |
| | 1515.29 | | Other: | | |

| HEADING | SUB- HEADING | C. D. | ARTICLE DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY |
|---------------------------------|-----------------|----------|--|--------------------------|------------------------------------|
| .20 | 6 | | In containers hold 205 l or less | kg | 20% or |
| | | | 250u/ kg less 80% | | |
| | .90 | 4 | Other kg | | 20% or 180u/ kg less 80%" |
| 23.04, 23.05 and 23.06 | | | By the substitution for headings Nos. 23.04, 23.05 and 23.06 of the following: | | |
| "23.04 | 2304.00 | 7 | OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA- BEAN OIL. | kg | 24u/kg |
| 23.05 | 2305.00 | 0 | OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUNDNUT-OIL. | kg | 9u/kg |
| 23.06 | | | OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGE- TABLE FATS OR OILS, (EXCLU- DING THOSE OF HEADING NO. 23.04 OR 23.05). | | |
| | 2306.10 | 9 | Of cotton seeds | kg | 27u/kg |
| | 2306.20 | 3 | Of linseed | kg | 28,5u/kg |
| | 2306.30 | 8 | Of sunflower seeds | kg | 28,5u/kg |
| | 2306.40 | 2 | Of rape or colza seeds | kg | 28,5u/kg |
| | 2306.50 | 7 | Of coconut or coprakg | | 28,5u/kg |
| | 2306.60 | 1 | Of palm nuts or kernels | kg | 28,5u/kg |

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|---------|-------------|-------|---------------------|------------------|--------------|
| 2306.90 | | | Other: | | |
| | .10 | 2 | Of maize | kg | 28,5u/kg |
| | .90 | 0 | Other | kg | 28,5u/kg" |

- NOTES:
1. The effect of the amendment is that the rates of duty on certain vegetable oils and oil-cake are amended. The amendment has retrospective effect to 26 October, 1990 in so far as it relates to headings Nos. 23.04 and 23.05 and subheading No. 2306.10.
 2. Crude vegetable oils of subheadings Nos. 1507.10, 1508.10, 1512.11, 1512.21, 1514.10 and 1515.21 which comply with the conditions of rebate item 460.22 may be entered under rebate of duty under that rebate item and for this purpose the Permanent Secretary, Ministry of Commerce and Industry has certified that the amendment of the rates of duty is as a result of an application for tariff protection not previously published in the Government Gazette for general information.

Part 2 A of Schedule No. 1 to the Act

| TARIFF ITEM | TARIFF HEADING | DESCRIPTION | RATE OF DUTY | |
|-------------|----------------|--|--------------|---------|
| | | | EXCISE | CUSTOMS |
| 117.00 | | By the substitution for tariff item 117.01.10 of the following: | | |
| "10 | 87.01 | Road tractors for semin-trailers | 35% | -" |
| | | By the substitution for tariff items 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30 of the following: | | |

| TARIFF ITEM | TARIFF HEADING | DESCRIPTION | RATE OF DUTY | |
|-------------|----------------|--|--------------|---------|
| | | | EXCISE | CUSTOMS |
| "117.05 | 87.03 | MOTOR CARS (INCLUDING STATION WAGONS) | 35% | - |
| 117.21 | 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) | 35% | - |
| 117.22 | 87.02 | PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES, MONO-BUILT, OF A SEATING CAPACITY OF 17 SEATS OR MORE (INCLUDING THE DRIVER'S SEAT) | 35% | - |
| 117.24 | 87.04 | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 KG | 35% | - |

| TARIFF ITEM | TARIFF HEADING | DESCRIPTION | RATE OF DUTY | |
|----------------|-------------------|---|--------------|---------|
| | | | EXCISE | CUSTOMS |
| 117.26 | 87.04 | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 KG | 35% | - |
| 117.27 | 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 | 35% | - |
| 117.29 | 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) | 35% | - |
| -117.30 | 87.06 | CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUB-HEADING NO. 8704.10) | 35% | ." |

NOTE: The effect of this amendment is that the rate of excise duty on motor vehicles is increased from 32,5% to 35%.

Part 2 B of Schedule No. 1 to the Act

| ITEM | HEADING | SUB- | 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 | | |

| ITEM | HEADING | SUB-HEADING | ARTICLE DESCRIPTION | RATE OF EXCISE | DUTY CUSTOMS |
|--------|---------|-------------|---|---|--------------|
| 126.05 | | | <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 | 2,5% 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) | 2,5% 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) | 2,5% 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 | - |
| .50 | 87.04 | | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 KG | 2,5% 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 | 2,5% 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 | 2,5% 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) | 2,5% of the total excise value of all such motor vehicles | - |

| ITEM | HEADING | SUB- | ARTICLE DESCRIPTION | RATE OF DUTY EXCISE | DUTY CUSTOMS |
|------|---------|------|---|---|-----------------|
| .90 | 87.06 | | CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10) | 2,5% of the total excise value of all such motor vehicles removed | -" |

NOTE: The effect of this amendment is that the rate of ad valorem excise duty on motor vehicles for the transport of passengers and for the transport of goods is amended from 0,5% to 2,5%. The rate of ad valorem excise duty on motor cars (including station wagons) is increased from 9,5% of the total excise value of all such motor vehicles removed less UA2 100/vehicle to 12% of the total excise value of all such motor vehicles removed less UA2 800/vehicle.

MADE this 10th day of June, 1991.

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