

*Statutory Instrument No. 125 of 1991*

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

**AMENDMENT OF SCHEDULES (NO. 70) NOTICE, 1991**  
(Published on 1st November, 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**

**Part 2 A of Schedule No. 1 to the Act**

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE	DUTY CUSTOMS
117.01		By the substitution for tariff item 117.01.10 of the following:		
"10	87.01	Road tractors for semi-trailers	39%	-
		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:		
"117.05	87.03	MOTOR CARS (INCLUDING STATION WAGONS)	39%	-
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)	39%	-
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)	39%	-
117.24	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS NOT EXCEEDING 2 000 KG	39%	-
117.26	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS, MONO-BUILT, OF A VEHICLE MASS EXCEEDING 2 000 KG	39%	-
117.27	87.04	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS (EXCLUDING MONO-BUILT),	39%	-

TARIFF ITEM	TARIFF HEADING	ARTICLE DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
		OF A VEHICLE MASS NOT EXCEEDING 2 000 KG WITH REAR BODY OR 1 900 KG WITHOUT REAR BODY		
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)	39%	-
117.30	87.06	CHASSIS FITTED WITH ENGINES, OF A VEHICLE MASS EXCEEDING 1 900 KG (EXCLUDING THOSE FOR VEHICLES OF SUBHEADING NO. 8704.10)	39%	-"
NOTE:	The effect of this amendment is that the rate of excise duty on motor vehicles is increased from 35% to 39%.			

MADE this 11th day of September, 1991.

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