

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

AMENDMENT OF SCHEDULES (NO. 5) NOTICE, 1994  
(Published on 4th March, 1994)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 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
87.01			By the substitution for sub-heading No. 8701.90 of the following:		
	"8701.90		Other:		
	.25	9	Imported with or incorporating compression ignition engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup> , with a rear-axle width, measured between the wheel hubs outside mounting faces, not exceeding 1250 mm	no.	free
	.80	1	Other, imported with or incorporating compression ignition engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup>	no.	free
	.90	9	Other	no.	free

Part 2 of Schedule No. 1 to the Act

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY EXCISE CUSTOMS
117.01		By the substitution for tariff item 117.01 of the following:	
"117.01	87.01	TRACTORS INCORPORATING INTERNAL COMBUSTION PISTON ENGINES WITH A CUBIC DISPLACEMENT OF 2 000 cm <sup>3</sup> OR MORE (EXCLUDING TRACK-LAYING TRACTORS)	

TARIFF ITEM	TARIFF HEADING	DESCRIPTION	RATE OF DUTY	
			EXCISE	CUSTOMS
.10		Road tractors for semi-trailers	40%	
.20		Tractors (excluding road tractors for semi-trailers) incorporating internal combustion piston engines not exceeding 5 000 cm <sup>3</sup> , with a rear-axle width, measured between the wheel hubs outside mounting faces, not exceeding 1250 mm	20%	20%
"117.01				
.30		Other, incorporating internal combustion piston engines not exceeding 5 000 cm <sup>3</sup>	40%	40%"

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.03				By the substitution for rebate item 317.03 of the following:	
"317.03				Industry: Tractors (excluding tractors of heading No. 87.09), motor cars and other motor vehicles principally designed for the transport of persons including stationwagons, motor vehicles for the transport of goods and chassis fitted with engines for the motor vehicles of headings Nos. 87.01 to 87.05:	
	00.00	01.00	01	Components for motor cars (including station wagons)	Full duty
		02.00	06	Components for motor vehicles for the transport of 10 or more persons, including the driver	Full duty
		03.00	00	Components for road tractors for semi-trailers	Full duty
		04.00	05	Components for motor vehicles for the transport of goods	Full duty
		05.00	00	Components for chassis of subheading No. 8706.00	Full duty"

**Schedule No. 4 to the Act**

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
411.00				By the deletion of tariff heading No. 87.01.	
460.17				By the insertion after rebate item 460.16 of the following:	
"460.17	8701.90	01.06	64	Tractors (excluding road tractors for semi-trailers), assembled, with rear-wheel drive only, imported with or incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup> , of purposes a value for duty exceeding UA 50 000 each	1% in respect of each UA 600 or part thereof in excess of a value for duty purposes of UA 50 000 each with a maximum of 4%
		02.06	69	Tractors (excluding road tractors for semi-trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup> , of a value for duty purposes exceeding UA 56 000 each	1% in respect of each UA 600 or part thereof in excess of a value for duty purposes of UA 56 000 each with a maximum of 40%

**Schedule No. 6 to the Act**

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
609.17				By the substitution of codes 02.00, 02.01, 02.02 and 02.03 to tariff item 117.01 of the following:	
		"02.00		Tractors (excluding road tractors for semi-trailers):	

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
		02.01	58	Incorporating internal combustion piston engines manufactured in the Republic under a manufacturing programme approved by the Minister of Commerce and Industry, on recommendation of the Board on Tariffs and Trade, with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup>	Full duty
		02.02	55	Other, with rear-wheel drive only, incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding UA 54 000	1% in respect of each UA 600 or part thereof in excess of a value for excise duty purposes of UA 54 000 each with a maximum of 40%
		02.03	52	Other, with a front and rear-wheel drive, incorporating internal combustion piston engines with a cubic displacement of 2 000 cm <sup>3</sup> or more but not exceeding 5 000 cm <sup>3</sup> , of a value for excise duty purposes exceeding UA 60 000	1% in respect of each UA 600 or part thereof in excess of a value for excise duty purposes of UA 60 000 each with a maximum of 40%
613.03				By the insertion after tariff item 124.45 of the following:	
	"124.70	01.00	53	Radio-broadcast receivers, to be incorporated in motor vehicles as original equipment	Full duty"

MADE this 7th day of February, 1994.

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