

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

**AMENDMENT OF SCHEDULE (NO. 9) NOTICE, 2000**  
(Published on 10th March, 2000)

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 No. 3 to the Act**

Amended with retrospective to 14 April 1999

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
304.05				By the substitution rebate item 304.05 of the following:	
"304				<b>Industry: Preparations of cereals, flour, starch or milk, and pastry</b> <b>Cooks' products:</b>	
	1103.11	01.06	60	Semolina of wheat, for the manufacture of pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli and cannelloni, and couscous, whether or not prepared, of heading No.19.02	Full duty
	1108.11	01.06	62	Wheat starch, for the manufacture of biscuits of subheading Nos.1905.30 and 1905.90	Full duty
	1517.90	01.06	65	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, for the manufacture of pastry of subheading No.1905.90	Full duty"

**Schedule No. 4 to the Act**

**Amended with retrospective effect to 1 January 2000**

<b>REBATE ITEM</b>	<b>TARIFF HEADING</b>	<b>REBATE CODE</b>	<b>C. D.</b>	<b>DESCRIPTION</b>	<b>EXTENT OF REBATE</b>
405.04				By the substitution rebate code 06.00 to tariff heading No.00.00 of the Following:	
		06.00	09	Goods (excluding foodstuffs) forwarded free, as a donation, to any educational organisation, hospital (including clinics), welfare organisation, religious organisation or sporting organisation, cleared on or before 30 April 2000, in such quantities and such conditions as the Director-General: Trade and Industry, on the recommendation of the Board on Tariffs and Trade may allow by specific permit and he is being satisfied that the issuing of such permit will not have a detrimental effect on local industry within the common customs area, provided that the applicant and anybody responsible for the distribution have furnished an undertaking that —	Full duty"
				(a) Such goods are for use of the organisation or for free distribution;	
				(b) Such goods will not be sold, leased, hired or otherwise disposed of for gain without the prior approval of the Board on Tariffs and Trade and without the duty which has been rebated paid to the Commissioner; and	
				(c) That no donation or other counter performance may not be accepted by anybody in respect of such goods	

MADE this 23rd day of February, 2000.

**B. GAOLATHE,**  
*Minister of Finance and Development  
Planning.*