

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

AMENDMENT OF SCHEDULE (NO. 7) NOTICE, 2002  
(Published on 19th April, 2002)

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. 1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
40.16			By the insertion after subheading No. 4016.99.85 of the following:			
	“.87	1	--- Profile shapes, reinforced with steel, of a length exceeding 175 cm but not exceeding 225 cm, with two or more but not exceeding six longitudinal grooves	kg	free	free”
87.01			By the substitution for heading No. 8701.20 of the following:			
	“8701.20		- Road tractors for semi-trailers:			
	.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	40%	40%
	.20	6	-- Of a vehicle mass exceeding 1 600 kg	u	20%	free”
87.02			By the substitution for heading No. 87.02 of the following:			
“87.02			Motor vehicles for the transport of ten persons or more, including the driver:			
	8702.10		- With compression-ignition internal combustion piston engines (diesel or semi-diesel):			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY GENERAL	SADC
	.10	8	- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, arm rests, microphone and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	20%	free
	.80	9	-- Other, of a vehicle mass not exceeding 2 000 kg	u	40%	22%
	.90	6	- Other	u	20%	15%
87.02	8702.90		- Other:			
	.10	4	-- Of a vehicle mass not exceeding 2000 kg	u	40%	35%
	.20	1	-- Of a vehicle mass exceeding 2000 kg	u	20%	free"
87.03			By the substitution for subheading No. 8703.21.25 of the following:			
	..25	0	--- Hearses	u	20%	free"
			By the substitution for subheading No. 8703.21.90 of the following:			
	..90	0	- Other	u	40%	20%"
			By the substitution for subheadings 8703.22, 8703.24, 8703.31, 8703.32, 8703.33 and 8703.90 of the following:-			
	8703.22		- Of a cylinder capacity exceeding 1000 cm <sup>3</sup> but not exceeding 1500 cm <sup>3</sup> :			
	.25	7	--- Hearses	u	20%	free
	.90	7	--- Other	u	40%	20%
	8703.23		-- Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 3 000 cm <sup>3</sup> :			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.25	3	--- Hearses	u	20%	free
	.90	3	--- Other	u	40%	20%
	8703.24		--- Of a cylinder capacity exceeding 3 000 cm <sup>3</sup> :			
	.25	6	--- Hearses	u	20%	free
	.90	5	--- Other	u	40%	40%
	8703.3		- Other vehicles, with compression ignition internal combustion piston engine (diesel or semi-diesel):			
	8703.31		-- Of a cylinder capacity not exceeding 1 500 cm <sup>3</sup> :			
	.25	5	--- Hearses	u	20%	free
	.70	0	--- Of a vehicle mass (excluding hearses) not exceeding 600 kg	u	free	free
	.90	5	--- Other	u	40%	40%
87.03	8703.32		-- Of a cylinder capacity exceeding 1 500 cm <sup>3</sup> but not exceeding 2 500 cm <sup>3</sup> :			
	.25	1	--- Hearses	u	20%	free
	.90	1	--- Other	u	40%	40%
	8703.33		-- Of a cylinder capacity exceeding 2 500 cm <sup>3</sup> :			
	.25	8	--- Hearses	u	20%	free
	.90	8	--- Other	u	40%	40%
	8703.90		- Other:			
	.25	6	--- Hearses	u	20%	free
	.90	6	--- Other	u	40%	40%
87.04			. By the substitution for subheading 8704.21.80 of the following:			

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL	RATE OF DUTY SADC	
	.80	7	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	40%	20%	
			By the substitution for heading 8704.31.80 of the following:				
	“.80	1	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	40%	35%”	
			By the substitution for subheading 8704.90.80 of the following:				
	.80	2	- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	40%	35%	
			By the substitution for heading 87.06 of the following:				
“87.06	8706.00		<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:</b>				
	.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	40%	40%	
	.20	5	- Other	u	20%	11%”	
98.01			By the substitution for heading 98.01 of the following:				
“98.01	<del>9801.00</del>		<b>Original equipment components:</b>				
	.10	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	30%	30%	

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.15	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	kg	30%	30%
	.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	kg	30%	30%
	.25	8	- For motor vehicles for the transport of ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading No. 8702.10.10)	kg	30%	30%
	.30	4	- For motor cars (including station wagons) of heading 87.03	kg	30%	30%
	.40	1	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	30%	30%
98.01	.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or of a G.V.M. exceeding 3 500 kg, or of a mass not exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	30%	30%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.50	9	- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	30%	30%
	.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg, or of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	30%	30%

MADE this 20th day of December, 2001.

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