

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

AMENDMENT OF SCHEDULE (NO. 11) NOTICE, 2005
(Published on 29th September, 2005)

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

By the deletion of subheadings 8427.20.10 and 8427.20.20:

| HEADING | SUB-HEADING | C. D. | ARTICLE DESCRIPTION | STATISTICAL UNIT | GENERAL | EU | SADC |
|---------|-------------|-------|-------------------------------------|------------------|---------|-------|------|
| 84.27 | 8427.20.10 | 0 | -- Of a mass not exceeding 6 000 kg | u | free | free | free |
| 84.27 | 8427.20.20 | 8 | -- Of a mass exceeding 6 000 kg | u | 15% | 13,2% | free |

By the substitution for subheading 8427.20 of the following:

| | | | | | | | |
|-------|------------|---|--------------------------------------------------------------------------------------------|---|------|-------|------|
| 84.27 | 8427.20 | | - Other self-propelled trucks: | | | | |
| 84.27 | 8427.20.30 | 5 | -- Reach stackers of the boom type for container handling of a mass not exceeding 6 000 kg | u | 15% | free | free |
| 84.27 | 8427.20.40 | 2 | -- Other fork-lift trucks of a mass not exceeding 10 000kg | u | free | free | free |
| 84.27 | 8427.20.50 | 6 | -- Other fork-lift trucks of a mass exceeding 10 000 kg | u | 15% | 13,2% | free |
| 84.27 | 8427.20.90 | 9 | -- Other | u | free | free | free |

Schedule No. 3 to the Act

By the insertion before tariff heading 3926.90 to rebate item 315.07 and after rebate code 01.00 to tariff 00.00 to rebate item 316.01 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|-------------|----------------|-------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 315.07 | 00.00 | 01.00 | 04 | Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 7321.8 and write grids of subheading 7321.90), for the manufacture of gas heaters | Full duty |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C. D. | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 316.01 | 00.00 | 02.00 | 05 | Goods of any description (excluding heaters (space heating apparatus) whether or not assembled of subheading 8516.2 and write grids of subheading 7321.90), for the manufacture of electric heating apparatus | Full duty |

Schedule No. 3 to the Act

By the subheading for Notes 3 (a) (i) and 3 (b) to Schedule No. 3 of the following:

NOTES:

3. (a) The following expressions shall, for the purpose of the Column headed "Extent of Rebate" of this Schedule, be construed as specified hereunder.
 - (i) "Full duty" relates to a rebate to a rebate to the extent of the customs duty specified in and payable under any column in any tariff heading or subheading in Part 1 of Schedule No. 1 in respect of any goods;
 - (b) Any customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any customs duty specified in and payable under any tariff item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the customs duty specified in Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof.

Schedule No. 4 to the Act

By the substitution for Note 1 to Schedule No. 4 of the following:

NOTES:

1. The goods specified in the Column in the Column headed "Description" of this Schedule shall, subject to the provisions of Section 75, be admitted under rebate of the customs duty specified in Parts 1 and 2 and the fuel levy in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in the Column headed "Extent of Rebate" of this Schedule in respect of those goods.

MADE this on the 13th day of September, 2005.

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