

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE
(NO. 5) NOTICE, 2007
(Published on 1st June, 2007)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 54 and 55 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 insertion of the following subheading

HEADING	SUB-HEADING	C. D.	DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
23.09	2309.90.75	8	- Preparations containing rectopamine	kg	free	free	free
56.07	5607.90.20	3	-- Of jute or other textile bast fibres of heading 53.03	kg	free	free	free
94.05	9405.40.60	1	-- Floodlights and spotlights designed for use solely or principally with theatre, stage, television or film productions	kg	free	free	free

By the substitution of the following

21.03	2103.30.11	9	--- Imported from Switzerland	kg	8c/kg	free	free
21.03	2103.30.12	7	---- Other	kg	8c/kg	free	free
23.09	2309.10.10	7	-- Imported from Switzerland	kg	20%	free	free
24.02	2402.10.10	3	-- Imported from Switzerland	kg	110c/kg net	69,3c/kg net	free
39.23	3923.90.90	4	-- Other	kg	15%	9,45%	free
41.01	4101.20.10	5	-- Of bovine animals of a unit surface area exceeding 2,15m ² which have undergone a tanning process (including a pre-tanning process) which is reversible	kg	10%	free	free
48.02	4802.69.30	1	--- Other carbonising base paper	kg	15%	9,45%	free

HEADING	SUB-HEADING	C. D.	DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
48.10	4810.22.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	9,45%	9,45%	free
48.10	4810.99.10	6	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	9,45%	9,45%	free
64.02	6402.19	6	-- Other	2u 500/2u	30% or or 315c/2u	18,9%	free
87.11	8711.40	3	With reciprocating internal combustion piston engine of a cylinder exceeding 500 cm ³ but not exceeding 800 cm ³	u	free	free	free
88.01	8801.00	4	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	u	free	free	free

By the deletion of the following items:

ITEM	HEADING	SUBHEADING	DESCRIPTION	RATE OF DUTY	
				EXCISE	CUSTOMS
124.05	84.15	8415.20	Of a kind used for persons, in motor vehicles	7%	7%
124.08	84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages	7%	7%
124.08	84.22	8422.11	Dish washing machines, of the household type	7%	7%

ITEM	HEADING	SUBHEADING	DESCRIPTION	RATE OF DUTY	
				EXCISE	CUSTOMS
128.10	90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted being parts of or fittings for instruments or apparatus (excluding such elements of glass not optically worked)	7%	7%
128.10	90.02	9002.00	Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, micro cameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm x 6 cm or larger)	7%	7%
128.15	90.04		Spectacles, goggles and the like, corrective, protective or other	7%	7%
128.15	90.04	9004.10	Sunglasses	7%	7%
128.20	90.05		Binoculars, monoculars, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore (but excluding instruments for radio-astronomy)		
128.20	90.05	9005.10	Binoculars, refracting (excluding astronomical instruments)	7%	7%
128.20	90.05	9005.80	Monocular and other optical telescopes, refracting (excluding astronomical instruments)	7%	7%
128.25	90.06		Photographic (excluding cinematographic) cameras; photographic flashlight apparatus and flashbulbs (excluding discharge lamps of heading 85.39)	7%	7%
128.25	90.06	9006.40	Instant print cameras (excluding those designed for taking photographs for identity documents or identity cards)	7%	7%

ITEM	HEADING	SUBHEADING	DESCRIPTION	RATE OF DUTY	
				EXCISE	CUSTOMS
128.25	90.06	9006.5	Other cameras (excluding still cameras for use with film of a size 6 cm by 6 cm or larger, micro cameras for attachment to microscopes, recording cameras and cameras of a kind used for recording documents on microfilm, microfiche or other microfilms)	7%	7%
128.25	90.06	9006.69	Other photographic flashlight apparatus (excluding flashbulbs, flashcubes and the like)	7%	7%
128.30	90.07		Cinematographic cameras and projectors, whether or not incorporating should recording or reproducing apparatus		
128.30	90.07	9007.11	Cinematographic cameras for use with film not exceeding 8mm in width	7%	7%
128.30	90.07	9007.20	Cinematographic projectors for use with film not exceeding 8mm in width	7%	7%
128.35	90.08		Image projectors (excluding cinematographic); photographic (excluding cinematographic) enlargers and reducers	7%	7%
128.35	90.08	9008.10	Slide projectors (excluding overhead projectors)	7%	7%
128.35	90.08	9008.30	Other image projectors (excluding cinematographic projectors and overhead projectors)	7%	7%
By the insertion of the following:					
124.05	84.15	8415.90	Indoor units for machines of subheading 8415.10.40	7%	7%
By the substitution of the following:					
124.05	84.15		Air conditioning machines of a kind used for buildings, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	7%	7%
124.07	84.18	8418.6	Other refrigerating or freezing equipment and heat pumps for air conditioning machines of a kind used for buildings of subheading 8415.10.40	7%	7%

By the substitution for NOTE 5 to PART 3 of Schedule No. 1 of the following:

NOTES:

Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environment levy in accordance with the provisions of this Act.

By the substitution for Note 5 to PART 5A of Schedule No. 1 of the following:

NOTES:

Appropriate for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act

By the substitution for Note 5 to PART 5B of Schedule No. 1 of the following:

NOTES:

Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.

By the substitution for Fuel Levy Items 195.10.03, 195.10.15, 195.10.17, 195.10.21, 195.20.01 and 195.20.03 of the following:

FUEL LEVY ITEM	TARRIFF HEADING	DESCRIPTION	RATE OF FUEL LEVY
195.10.03		Petrol, as defined in Additional note 1 (b) to Chapter 27	121 c/li
195.10.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	105 c/li
195.10.17		Distillate fuel, as defined in Additional Note 1 (g) to Chapter 27	105 c/li
195.10.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1 (ij) to Chapter 27, unmarked	105 c/li
195.20.01		Biodiesel as specified in Additional Note 1 (a) Chapter 38	63 c/li
195.20.03		Other biodiesel	105c/li

By the substitution for the particulars appearing in the columns opposite the stated items of the following:

ROAD ACCIDENT LEVY ITEM	TARIFF HEADING	DESCRIPTION	RATE OF ROAD ACCIDENT LEVY
197.10.03		Petrol, as defined in Additional Note 1 (b) to Chapter 27	41.5 c/li
197.10.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	41.5 c/li
197.10.17		Distillate fuel, as defined in Additional Note 1 (g) to Chapter 27	41.5 c/li
197.10.21		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1 (ij) to Chapter 27, unmarked	41.5 c/li
197.20.01		Biodiesel, as defined in Additional Note 1 (a) to Chapter 38	41.5 c/li
197.20.03		Other biodiesel	41.5 c/li

By the substitution of Note 6(b) (i), (ii), (iii) and (iv) in Part 3 of Schedule No. 6 of the following:

6. (b) The extent of refund for eligible purchases -

ON LAND

- (i) Farming, forestry or mining on land is -
42 cents per litre fuel levy on 80 per cent of eligible purchases,
plus 41,5 cents per litre Road Accident Fund Levy on 80 per cent of eligible purchases equals 83,5 cents per litre on 80 per cent of the total eligible purchases;

Mode of calculation of refund is as follows:

- (aa) For 1000 litres eligible purchases -
For 1000 X 80 per cent equals 800 litres on which a refund of 83,5 cents per litre may be claimed;
- (bb) For 1000 litres purchased of which 300 litres represent noneligible purchases, for example, carriage of goods for reward - 1 000 less 300 equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 83,5 per litre may be claimed;

OFFSHORE

- (ii) Off vessels, including -
- (aa) commercial fishing vessels;
 - (bb) coasting vessels;
 - (cc) offshore mining;
 - (dd) vessels owned by the National Sea Rescue Institute;
 - (ee) vessels conducting research in support of the marine industry;
 - (ff) coastal patrol vessels; or
 - (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is - 105 cents per litre fuel levy, plus 41,5 cents per litre Road Accident Fund levy equals to 146,5 cents per litre;

HARBOUR VESSELS

- (iii) Harbour vessels, including -
- (aa) harbour vessels operated by Portent;
 - (bb) vessels used by import bunker barge operators, is 41,5 cents litre Road Accident Fund Levy;

RAIL

- (iv) Locomotives used for rail freight other than those in farming, forestry or mining, as provided in these Notes is - 41,5 cents per litre Road Accident Fund Levy

Schedule No.2 to the Act

By the deletion of code 03.06 to tariff heading 2922.41 to rebate item 206.02 of the following:

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINATING IN	RATE OF DUTY
206.02	2922.41	03.06	60	Lysine		Indonesia	30,5%

By the insertion after tariff heading 3907.60 of the following:

207.01	3920.20	01.06	64	Plates, sheets, film, foil and strips of biaxially oriented polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable, manufactured or exported by Empresa Brasileira de film flexiveis Ltda (EBFF)		Brazil	4,7%
207.01	3920.20	02.06	69	Plates, sheets, film, foil and strips of biaxially oriented polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable, manufactured or exported by Polo Industria E Comercio Ltda		Brazil	34,3%
207.01	3920.20	03.06	63	Plates, sheets, film, foil and strip of biaxially oriented polymers of propylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of a thickness exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable, manufactured or exported by Vitopel do Brasil Ltda		Brazil	18,5%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
207.01	3920.20	04.06	68	Plates, sheets, film, foil and strip of biaxially oriented polymers of propylene, non-cellular and not reinforced, laminated, supported or exceeding 0,012 mm but not exceeding 0,06 mm, not heat shrinkable, (excluding those manufactured or exported from Embpresa Brasileira de film flexiveis Ltda (EBFF), Polo Industria E Comercio Ltda and Vitopel do Brasil Ltda) Polo Industria E Comercio Ltda		Brazil	91,6%
By the deletion of the following tariff headings:							
207.01	3920.4	01.05	53	Plates, sheets, film, foil, tape and strip of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness not exceeding 1 mm, which can, without fracturing, be bent manually around a cylinder of a diameter of 18 cm, at a temperature between 1500 °C and 300 °C		India	157%
207.01	3920.4	02.05	58	Plates, sheets, film, foil tape and strip of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness of 0,07 mm or more but not exceeding 1 mm, which can, without fracturing, be bent manually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30 °C imported from Renoit Netherland B. V. Alkor Draka)		Netherlands	2,3%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
207.01	3920.4	03.05	60	Plates, sheets, film, foil, tape and strip of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness of 0,07 mm or more but not exceeding 1 mm, which can, without fracturing, be bent manually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C (excluding that imported from Renoit Netherland B. V. Alkor Draka)		Netherlands	56,9%
207.01	3920.4	04.05	65	Plates, sheets, film, foil, tape and strip of polymers of vinyl chloride, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness of 0,07 mm or more but not exceeding 1 mm, which can, without fracturing, be bent manually around a cylinder of a diameter of 18 cm, at a temperature between 15°C and 30°C imported from CPPC Decorative Products Co. Ltd		Thailand	6,9%
207.01	3920.4	05.05	60	Plates, sheets, Film, foil, tape and strip of polymers of vinyl chloride, non- cellular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness of 0,07 mm or more but not exceeding 1 mm, which can, without fracturing, be bent manually around a cylinder of a diameter of 18 cm, at a temperature between 15 °C and 30°C (excluding that imported from CPPC Decorative Products Co. Ltd)		Thailand	54,9%

MADE this on the 16th day of May, 2007.

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