

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

**CUSTOMS AND EXCISE DUTY AMENDMENT
OF SCHEDULE (NO. 12) NOTICE 2008**
(Published on 15th August, 2008)

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.

By the substitution of heading 00.00/07.00 rebate item 460.11 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11	00.00	07.00	09	Textiles and textile articles falling within headings 50.04 to 50.07, 51.06 to 51.13, 52.04 to 52.12, 53.06 to 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.02 to 56.06, 56.09, 57.01 to 57.05, 58.01 to 58.11, 59.01 to 59.03, 59.06, 59.07, 60.01 to 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1st January, 2006 to 30th September, 2010 for the purpose of this item in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the TCIDP Rules and Procedures defined in notes 1 to 8 hereto.	Full duty to the extent specified in the certificate issued by ITAC

Goods of tariff heading 56.09 may not be entered for home consumption, for the purposes of this item, prior to 1st April, 2007.

Notes:

The provision of this item shall be subject to the following:

1. Definitions:

“ITAC” means the International Trade Administration Commission;

“DCC” means Duty Credit Certificate;

“TCIDP” means the interim Textile and Clothing Industry Development Programme, the requirements of which are specified in the Rules and Procedures and in accordance with which a DCC is issued by the ITAC;

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				<p>“DCC holder” means a person to whom or which a DCC is issued;</p> <p>“DCC buyer” means the person who buys a DCC or part thereof from holder as contemplated in paragraph 7.5 of the Rules and Procedures;</p> <p>“Rules and Procedures” means the Rules and Procedures to the interim Textile and Clothing Industry Development Programme; and</p> <p>“The Act” means this Act.</p>	
				<p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purpose of the TCIDP, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the TCIDP shall be governed by –</p> <p>(a) the conditions and procedures specified in the Rules; and</p> <p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the ITAC.</p>	
				<p>3. (a) Deleted</p> <p>(b) In respect of goods exported during the period 1st April, 2006 to 31st March, 2009, the DCC may only be sold to manufactures contemplated in the Rules and Procedures.</p> <p>(c) where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods, or otherwise dispose thereof for the benefit of the person who sold the goods or any person related to such person.</p>	

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				(d) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act..	
				(e) Subject to the provisions of paragraph (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 7.2 of the Rules and Procedures.	
				(f) For the purposes of this Note, “related” shall have the meaning ascribed thereto in section 66 (2) (a) of the Act.	
				4. (a) Whether the ITAC, as contemplated in paragraph 8 of the Rules and Procedures –	
				(i) decides that a DCC is null and void; or	
				(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC;	
				(iii) any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.	
				(b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.	
				5. Whenever the ITAC –	
				(a) withdraws a DCC for any reason; and	

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				(b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC, the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner.	
			6.	(a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed.	
				(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.	
				(c) In order to qualify for TCIDP benefits, applications for duty credit certificates are to be submitted to the International Trade Administration Commission, not later than 18 months from the date of the export bill of entry.	
			7.	The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Rules and Procedures relates.	
			8.	The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported on compliance with the supervision procedures applicable to such exports	

MADE this 5th day of August, 2008.

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