

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE
(NO. 9)) NOTICE, 2010**
(Published on 11th June, 2010)

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

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

| HEADING | SUB- HEADING | C D | DESCRIPTION | STATIS- TICAL UNIT | RATE OF DUTY | | |
|---------|-----------------|--------|-------------------------|--------------------------|--------------|-----------|----------------|
| | | | | | GENERAL | EU | EFTA SADC |
| 10.01 | 1001.90 | 3 | - Other | kg | 14,07c/kg | 14,07c/kg | 14,07c/kg free |
| 11.01 | 1101.00 | 4 | - Wheat or meslin flour | kg | 21,10c/kg | 21,10c/kg | 21,10c/kg free |

By the deletion of rebate code 06.00 to rebate item 460.11:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---------------------|
| 460.11 | 00.00 | 06.00 | 04 | Textile and textile articles falling within headings 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 60.03, 60.04, 60.05 and 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 April 2001 up to 30 September 2006 for the purposes of this provision in accordance with a duty credit certificate issued by the Permanent Secretary, Ministry of Trade and Industry. specified in the Guide defined in Note 1 hereto | Full duty |
| | | | | Notes: | |
| | | | | The provisions of this item shall be subject to the following: | |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|-------------|---------------------|
|----------------|-------------------|----------------|--------|-------------|---------------------|

1. "DCC" means Duty Credit Certificate;

"DCCS" means Duty Credit Certificate Scheme, the requirements of which are specified in the Guide and in accordance with which a DCC is issued by the Permanent Secretary, Ministry of Trade and Industry

"DCC holder" means the applicant to whom or which the DCC is issued;

"DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 10.6 of the Guide;

"Guide" means the Comprehensive Guide to the Duty Credit Certificate Scheme

"The Act" means this Act.

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 purposes of the DCCS, 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 DCCS shall be governed by —
- (a) the conditions and procedures specified in the Guide; and
 - (b) any amendment thereof, and any condition imposed or procedure prescribed by the Permanent Secretary, Ministry of Trade and Industry
3. (a) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 42 of the Act, such holder or buyer shall not resell the goods to, or otherwise dispose thereof for the benefit of the person who so sold the goods or any person related to such person.
- (b) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner General 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 86 of the Act.
 - (c) Subject to the provisions of paragraph (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 10.2 of the Guide.
 - (d) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 76 of the Act.

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|---|---------------------|
| | | | | 4. (a) Whether the Permanent Secretary, Ministry of Trade and Industry, as contemplated in paragraph 11 of the Guide — | |
| | | | | (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, any amount of duty rebated shall be paid to the Commissioner General 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 86 of the Act. | |
| | | | | 5. Whenever the Permanent Secretary, Ministry of Trade and Industry — | |
| | | | | (a) withdraws a DCC for any reason; and | |
| | | | | (b) reconsiders the withdrawal and issues a new DCC from the date of the withdrawal of the original DCC, the Commissioner General 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 General. | |
| | | | | 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 Commissioner General 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. | |
| | | | | 7. The Commissioner General 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 Guide relates. | |
| | | | | 8. The DCC participant shall notify their local Customs Office of all export consignments at least 24 hours prior to packing thereof, on the form CE 73. | |
| | | | | 9. The Commissioner General may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow those goods to be exported on compliance with the supervision procedures applicable to such exports. | |

By the insertion after rebate code 07.00 to rebate item 460.11 of the following:

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---|
| 460.11 | 00.00 | 08.00 | 03 | Textiles and textile articles falling within headings 54.02, 54.07, 54.08, 55.09, 55.10, 55.12, 55.13, 55.14, 55.15 and 55.16, entered for home consumption after 1 November 2009 to 30 September 2012 for the purpose of this provision in accordance with a duty credit certificate issued by the Permanent Secretary, Ministry of Trade and Industry 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 MTI. |

Notes:

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

1. Definitions:

“MTI” means the Ministry of Trade and Industry.

“DCC” means Duty Credit Certificate;

“DC” means Duty 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 MTI

“DCC holder” means a person to whom or which a DCC is issued;

“DCC buyer” means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 7.5 of the Rules and Procedures;

“Rules and Procedures” means the Rules and Procedures to the interim Textile and Clothing Industry Development Programme; and

“The Act” means this Act.

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 —

(a) the conditions and procedures specified in the Rules; and

(b) any amendment thereof, and any condition imposed or procedure prescribed by the

MTI

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|---|---------------------|
| | | | | 3. (a) In respect of goods exported during the period 1 April 2009 to 31 March 2010, the DCC may only be sold to manufacturers contemplated in the Rules and Procedures. | |
| | | | | (b) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 42 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. | |
| | | | | (c) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner General 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 86 of the Act. | |
| | | | | (d) Subject to the provisions of paragraphs (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in section 7.2 of the Rules and Procedures. | |
| | | | | (e) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 76 of the Act. | |
| | | | | 4. (a) Whether the MTI 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 General 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 86 of the Act. | |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---------------------|
| | | | | 5. Whenever the MTI — | |
| | | | | (a) withdraws a DCC for any reason; and | |
| | | | | (b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC, the Commissioner General 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 General. | |
| | | | | 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 Commissioner General 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 Permanent Secretary, Ministry of Trade and Industry, not later than 18 months from the date of the export bill of entry. | |
| | | | | 7. The Commissioner General 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 Commissioner General may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported in compliance with the supervision procedures applicable to such exports. | |

By the substitution for rebate code 07.00 to 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 | <p>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 1 January 2006 to 30 September 2011 for the purpose of this item in accordance with a duty credit certificate issued by the Permanent Secretary, Ministry of Trade and Industry specified in the TCIDP Rules and Procedures defined in Notes 1 to 8 hereto</p> <p>Goods of tariff heading 56.09 may not be entered for home consumption, for the purposes of this item, prior to 1 April 2007.</p> <p>Notes:</p> <p>The provision of this item shall be subject to the following:</p> <p>1. Definitions:</p> <p>“MTI” means the Ministry of Trade and Industry. “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 MTI;</p> <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 a DCC 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 MTI.</p> | Full duty to the extent specified in the certificate issued by MTI. |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|---|---------------------|
| | | | | 3. (a) Deleted. | |
| | | | | (b) In respect of goods exported during the period 1 April 2006 to 31 March 2009, the DCC may only be sold to manufacturers contemplated in the Rules and Procedures. | |
| | | | | (c) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 42 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. | |
| | | | | (d) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner General 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 86 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 76 of the Act. | |
| | | | | 4. (a) Whether the MTI, 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 General 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 86 of the Act. | |

| REBATE ITEM | TARIFF HEADING | REBATE CODE | C D | DESCRIPTION | EXTENT OF REBATE |
|----------------|-------------------|----------------|--------|--|---------------------|
| | | | | 5. Whenever the MTI | |
| | | | | (a) withdraws a DCC for any reason; and | |
| | | | | (b) reconsiders the withdrawal and issues a new DCC from the date of the withdrawal of the original DCC, the Commissioner General 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 General. | |
| | | | | 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 Commissioner General 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 Permanent Secretary, Ministry of Trade and Industry, not later than 18 months from the date of the export bill of entry. | |
| | | | | 7. The Commissioner General 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 Commissioner General may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow goods to be exported in compliance with the supervision procedures applicable to such exports. | |

MADE this 20th day of May, 2010.

O.K. MATAMBO,
*Minister of Finance and Development
Planning.*