

Statutory Instrument No. 90 of 2014

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 14) NOTICE, 2014
(Published on 18th July, 2014)

IN EXERCISE of the power 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 insertion of the following Note(s) after Note 7(d) in Schedule No. 3:

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8. Goods may be entered under any rebate item of this Schedule by a CCA enterprise as contemplated in rule 21A.01 and registered in terms of such item, provided —
- (a) the CCA enterprise complies with any notes to that item and this Schedule, and section 84; and
 - (b) the VAT is paid on goods imported by the CCA enterprise under any item in this Schedule.
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MADE this 20th day of June, 2014.

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