

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF
SCHEDULE) (No. 14) NOTICE, 2017
(Published on 16th June, 2017)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development 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 the following:

Heading	Sub heading	CD	Article Description	Statistical Unit	Rate of Duty				
					General	EU	EFTA	SADC	MERCOSUR
17.01	1701.12	2	-- Beet sugar	kg	63,63	63,63	63,63	63,63	63,63
				c/kg	c/kg	c/kg	c/kg	c/kg	c/kg
17.01	1701.13	9	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	63,63	63,63	63,63	63,63	63,63
				c/kg	c/kg	c/kg	c/kg	c/kg	c/kg
17.01	1701.14	5	-- Other cane sugar	kg	63,63	63,63	63,63	63,63	63,63
				c/kg	c/kg	c/kg	c/kg	c/kg	c/kg
17.01	1701.91	2	-- Containing added flavouring or colouring matter	kg	63,63	63,63	63,63	63,63	63,63
				c/kg	c/kg	c/kg	c/kg	c/kg	c/kg
17.01	1701.99	3	-- Other	kg	63,63	63,63	63,63	63,63	63,63
				c/kg	c/kg	c/kg	c/kg	c/kg	c/kg

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.06	00.00	06.00	07	Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer registered under rebate item 317.07, imported by component manufacturers approved by the Permanent Secretary, Ministry of Investment, Trade and Industry. Provided that -- (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;	Full duty

Rebate Item	Tariff Heading	Rebate CD Code	Description	Extent of Rebate
			<p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</p> <p>NOTE:</p> <p>1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned</p>	

By the insertion of the following:

Refund Item	Tariff Heading	Rebate CD Code	Description	Extent of Refund
536.00	00.00	04.00 04	<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p>	Full duty

Rebate Item	Tariff Heading	Rebate CD Code	Description	Extent of Rebate
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(iv) the imported component value has been declared on a Form C1 and it can be produced on request.

Note:

1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.

MADE this 2nd day of June, 2017.

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