

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

AMENDMENT OF SCHEDULES (NO. 51) NOTICE, 1984

(Published on 5th October, 1984)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by sections 50 and 51 of the Customs and Excise Duty Act, the Schedules to the Act are amended to the extent set out in the Schedule.

SCHEDULE

SCHEDULE NO. 1 TO THE ACT

	I Tariff Heading	II Statistical Unit	III Rate of Duty Fiscal	IV General	V M.F.N.
28.21	By the substitution for tariff heading No. 28.21 of the following: "28.21 CHROMIUM OXIDES AND HYDROXIDES: 28.21.20 Chromium trioxide 28.21.90 Other	kg kg	free 25%	free free	free free"
35.03	By the deletion of subheading No. 35.03.30. By the substitution for subheading No. 35.03.50 of the following: "35.03.90 Other	kg	free	free	free"

PART 2 SECTION B OF SCHEDULE NO. 1 TO THE ACT

I Tariff Item	II Tariff Heading and Description	III Rate of duty Excise	IV Customs
128.65	By the substitution for tariff item 128.65 of the following: "128.65 <u>92.12 Gramophone records and other sound or similar recordings (excluding media for automatic data processing machines, recordings for teaching languages, religious re-</u>	35%	35%"

I Tariff Item	II Tariff Heading and Description	III Rate of duty Excise	IV Customs
	<u>cordings being mainly a reproduction of speech, and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding media for automatic data processing machines)</u>		

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
408.02	By the substitution for tariff heading No. 87.02 of the following:	
	<p>"87.02 One motor vehicle of a class or type approved by the Director, adapted to the extent the Director may prescribe or may deem sufficient for driving by a permanently physically disabled person or for the transport of a permanently physically disabled person who is medically declared to be a quadriplegic, subject to a permit issued by the Director and any additional conditions which he may impose in each case:</p> <p>(1) With a value for duty purposes, excluding the cost of such adaptation, not exceeding UA 20 000</p> <p>(2) With a value for duty purposes excluding the cost of such adaptation, exceeding UA 20 000 but not exceeding UA 30 000</p> <p>(3) With a value for duty purposes, excluding the cost of such adaptation, exceeding UA 30 000 but not exceeding UA 40 000</p> <p>(i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or ot-</p>	<p>Full duty</p> <p>Full duty less 25%</p> <p>Full duty less 50%"</p>

I Item	II Tariff Heading and Description	III Extent of Rebate
	<p>herwise disposed of without the prior consent of the Director within a period of 3 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to the payment of duty in accordance with the regulations; and</p> <p>(ii) a rebate of duty in terms of this item shall be allowed only once per person during a period of 3 years or such shorter period as the Director may in exceptional circumstances decide</p>	
460.24	By the deletion of item 460.24.	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.22.20 and 609.22.25	<p>By the substitution for items 609.22.20 and 609.22.25 of the following:</p> <p>".25 117.00 One motor vehicle of a class or type approved by the Director, adapted to the extent the Director may prescribe or may deem sufficient for driving by a permanently physically disabled person or for the transport of a permanently physically disabled person who is medically declared to be a quadriplegic, subject to a permit issued by the Director and any additional conditions which he may impose in each case</p>	Full duty"	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
610.04	By the deletion of item 610.04.		

- (i) provided such vehicle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the Director within a period of 3 years from the date of entry under this item: Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle liable to the payment of duty in accordance with the regulations; and
- (ii) a rebate of duty in terms of this item shall be allowed only once per person during a period of 3 years or such shorter period as the Director may in exceptional circumstances decide

MADE this 25th day of September, 1984.

P.S. MMUSI,
*Vice-President and Minister of Finance
and Development Planning.*