

CUSTOMS AND EXCISE DUTY (AMENDMENT) ACT, 1991

No. 10



of 1991

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An Act to amend the Customs and Excise Duty Act

Date of Assent: 16th May, 1991.

Date of commencement: 31st May, 1991.

ENACTED by the Parliament of Botswana.

Short title

1. This Act may be cited as the Customs and Excise Duty (Amendment) Act, 1991.

Amendment
of long title
Cap. 50:01

2. The Customs and Excise Duty Act, hereinafter referred to as "the Act", is amended by substituting for the long title thereto the following —

"An Act to provide for the levying of customs and excise duties and a surcharge; the prohibition and control of the importation, export or manufacture of certain goods; and for matters incidental thereto".

Amendment
of section 2

3. Section 2(2) of the Act is amended —

(a) by substituting for the definition of "customs duty" the following definition —

" "customs duty" means, subject to the provisions of subsection (3), any duty leviable under Schedule No. 1 (except Parts 4 and 5 thereof) or Schedule No. 2 on goods imported into Botswana";

(b) by deleting the definition of "customs tariff";

(c) by substituting for the definition of "entry for home consumption" the following definition —

" "entry for home consumption" includes entry under any item in Schedule No. 3, 4 or 6";

(d) in the definition of "illicit goods", by deleting the comma and words ", sales duty goods";

(e) by substituting for the definition of "manufacture" the following definition —

" "manufacture", when used as a noun, includes, in the discretion of the Director, any process —

(a) in the manufacture or assembly of any excisable goods;

(b) in the conversion of any goods into excisable goods;

(c) whereby the dutiable quantity or value of any imported goods specified in Section B of Part 2 of Schedule No. 1, or excisable goods is increased in any manner;

(d) in the recovery of excisable goods from excisable goods or any other goods; or

(e) in the packing or measuring off of any imported goods specified in Section B of Part 2 of Schedule No. 1, excisable goods; and

when used as a verb, has a corresponding meaning; and “manufacturer” has a corresponding meaning;”;

(f) by substituting for the definition of “officer” the following definition —

“ “officer” means a person employed on any duty relating to customs and excise by order or with the concurrence of the Director, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty;”;

(g) by deleting the definitions of “ordinary duty”, “sales duty” and “sales duty goods”.

4. (1) The Act is amended by inserting immediately after section 4 the following new section — Insertion of section 4A

“Duties and powers of Permanent Secretary, Commerce and Industry

4A. (1) Any duty imposed or power conferred by this Act on the Permanent Secretary, Ministry of Commerce and Industry may be performed or exercised by him personally or by an officer under a delegation from or under the control or direction of the said Permanent Secretary.

(2) Any decision made under subsection (1) by any such officer may be withdrawn or amended by the Permanent Secretary or by the officer (with effect from the date of making such decision or the date of withdrawal or amendment thereof) and shall until it has been so withdrawn, be deemed, except for the purposes of this subsection, to have been made by that Permanent Secretary.”.

(2) Subsection (1) of this section shall be deemed to have come into operation on 14th. October, 1987.

5. Section 5 of the Act is amended —

Amendment of section 5

(a) in subsection (2) thereof by deleting the words “or sales duty goods”;

(b) by substituting for subsections (11) and (12) thereof the following subsection —

“(11) (a) An officer may stop and board any vehicle in Botswana and may search any such vehicle or any person found therein or thereon for goods upon which duty has not been paid, or in respect of which he has reasonable cause to believe that there has been a contravention of any provision of this Act, and may freely remain on such vehicle in pursuance of his duties.

(b) If any vehicle, or any place, safe, chest, box, package or container (as defined in section 1 (2)) thereon is locked and the keys thereof are not produced on demand, the officer may open such vehicle, place, safe, chest, box, package or container in any manner.

(c) An officer shall have free access to and the right to rummage every part of any such vehicle and to examine all goods on board, with power to fasten down hatchways and to mark any

goods before offloading, and to lock up, seal, mark or otherwise secure any goods on board the vehicle, including any apparatus thereof, and he may also demand from the driver of any vehicle or the pilot of any aircraft concerned or the person in charge of any other vehicle the production of any document to which any provision of this Act relates.

(d) If any lock, seal or mark placed upon any goods on board a vehicle by an officer in terms of the provisions of this section is wilfully opened, broken, obliterated or altered, or if any goods which have been locked, sealed, marked or otherwise secured in terms of this section are removed or if the hatchways of any such vehicle are, after having been fastened down by an officer, opened without his consent, the pilot of any aircraft concerned or the person in charge of any other such vehicle, as the case may be, shall be guilty of an offence unless he proves that it was not possible for him to have prevented the act in question.”;

(c) in subsection (13), by renumbering the present subsection as paragraph (a) thereof and by adding the following paragraph —
“(b) If such person fails to stop, the officer may take such action, including the use of force, as he may deem necessary to stop such person.”; and

(d) by adding after subsection (15) the following new subsection —
“(16) No person shall be entitled to any compensation for any loss or damage arising out of any bona fide action of an officer under this section.”.

Amendment
of section 6

6. Section 6 of the Act is amended by deleting subsections (4), (5) and (6) therefrom.

Amendment
of section 7

7. Section 7 of the Act is amended by inserting immediately after subsection (1) thereof the following new subsection —

“(1A) (a) The pilot of an aircraft arriving in Botswana shall, unless the Director has granted him special permission to land elsewhere, make his first landing at a place appointed as a customs and excise airport in terms of section 6:

Provided that the provisions of this subsection shall not apply if the pilot is forced by circumstances beyond his control to land at a place not so appointed and he reports to the Customs Officer nearest to the place where he was so forced to land or to the Customs Officer at the first place of entry or customs and excise airport appointed in terms of section 6 at which he next arrives.

(b) Such pilot who is forced by circumstances beyond his control to land at a place in Botswana not appointed as a place of entry in terms of section 6 shall take all precautions necessary to prevent any contravention of this Act in respect of any goods in such aircraft.”.

Deletion of
section 8

8. The Act is amended by deleting section 8 therefrom.

Amendment
of section 9

9. Section 9 (1) of the Act is amended by substituting for paragraph (g) thereof the following paragraph —

- “(g) all non-duty-paid imported goods and all excisable goods shipped at a place in Botswana as aircraft stores; and”.
10. Section 12 of the Act is amended by substituting for subsection (2) thereof the following new subsection — Amendment of section 12
- “(2) Such station master or other person shall not permit any such goods to be removed from the railway premises before due entry thereof unless the Customs Officer allows such goods to be so removed, subject to such conditions as he may in each case impose, before such entry.”.
11. Section 13 of the Act is amended by substituting for the words and numerals “Schedule No. 2, 4, 5 or 7” which appear in subsection (2) thereof the words and numerals “Schedule No. 2, 4 or 5”. Amendment of section 13
12. Section 14 of the Act is amended by substituting for subsection (1) thereof the following new subsection — Amendment of section 14
- “(1) Any person entering or leaving Botswana shall, in such a manner as the Director may determine, unreservedly declare —
- (a) at the time of such entering, all goods (including goods of another person) upon his person or in his possession which he brought with him into Botswana which —
- (i) were purchased or otherwise acquired abroad or on any vehicle or in any shop selling goods on which duty has not been paid;
- (ii) were remodelled, processed or repaired abroad; or
- (iii) are prohibited, restricted or controlled under any law;
- (b) before leaving, all goods which he proposes taking with him beyond the border of Botswana, and shall furnish an officer with full particulars thereof, answer fully and truthfully all questions put to him by such officer and, if required by such officer to do so, produce and open such goods for inspection by the said officer, and shall pay the duty assessed by such officer, if any, to the proper officer.”.
13. Section 17 (1) of the Act is amended in paragraph (a) thereof by deleting the words “or sales duty goods”. Amendment of section 17
14. Section 19 (9) of the Act is amended by substituting for the words and numerals “Schedule Nos. 4, 6 or 7” which appear in the proviso thereto the words and numerals “Schedule No. 4 or 6”. Amendment of section 19
15. Section 26 of the Act is amended — Amendment of section 26
- (a) in the proviso to subsection (1) by deleting the words “or sales duty goods”; and
- (b) in subsection (3) by deleting the words “or sales duty”.
16. Section 37 of the Act is amended by deleting the words “sales duty goods or”, “for sales duty purposes or” and “sales duty or” wherever they appear. Amendment of section 37
17. Section 38 of the Act is amended by substituting for subsection (12) thereof the following subsection — Amendment of section 38

“(12) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section and subject to the provisions of sections 26 (3) and 84, surcharge at the rate applicable in terms of Schedule No. 1 on any surcharge goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to surcharge in terms of the said Schedule.”.

Amendment
of section 39

18. Section 39 of the Act is amended —

(a) by substituting for subsection (2) thereof the following subsection —

“(2) (i) Any importer may, at any place appointed under the provisions of this Act for the entry of goods, make such entry of goods which have been loaded or delivered to the carrier which conveys the goods by vehicle to Botswana for discharge at that place, notwithstanding the fact that such vehicle has not yet arrived at that place.

(ii) If any goods referred to in paragraph (i) have not been so loaded at the time of entry as provided in section 47 (3), the importer shall be guilty of an offence and those goods shall be deemed not to have been entered.”;

(b) in subsection (3) by substituting for the words “delivery order” wherever they appear the words “release order” in each case;

(c) in subsection (4) by substituting for all the words before paragraph (a) thereof the following —

“Every exporter of any goods shall, before such goods are exported from Botswana, deliver, during the hours of any day prescribed by regulation, to an officer a bill of entry in the prescribed form, but the Director may —”; and

(d) in subsection (6) thereof by deleting the words “sales duty goods”.

Amendment
of section 40

19. Section 40 of the Act is amended in subsection (1) by inserting immediately after the word “deliver” which appears in the second line thereof the words and punctuation “, during the hours of any day prescribed by regulation,”.

Amendment
of section 43

20. Section 43 of the Act is amended in subsection (1) thereof by deleting the words “or sales duty goods”.

Amendment
of section 44

21. The Act is amended by deleting section 44 therefrom.

Amendment
of section 46

22. (1) Section 46 of the Act is amended —

(a) by deleting the words “or sales duty” and “or sales duty goods” wherever they appear, and

(b) in subsection (8) thereof by substituting for paragraph (c) the following new paragraph —

“(c) in any other case, on the importer or the owner of such goods or any person who assumes such liability for any purpose under the provisions of this Act, subject to the approval of the Director and such conditions as he may determine.”.

(2) The provisions of paragraph (b) of subsection (1) shall be deemed to have come into operation on 10 May 1989.

23. Section 50 of the Act is amended —

Amendment
of section 50

(a) in subsection (1) by deleting the words “all sales duty goods”; and
(b) by substituting for subsection (7) the following new subsection —

“(7) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item, surcharge item or item of Part 2, 4, 5 or 6 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item, surcharge item, or item of the said Part 2, 4, 5 or 6 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or subheading.”.

24. Section 53 of the Act is amended —

Amendment
of section 53

(a) in subsection (2), by deleting the word and numeral “Part 3”; and
(b) by substituting for subparagraph (i) of subsection (3) (a) the following subparagraph —

“(i) The Minister may from time to time by like notice, whenever he deems it expedient in the public interest to do so, authorise the Permanent Secretary, Ministry of Commerce and Industry or the Director to withdraw, with or without retrospective effect, and subject to such conditions as the said Permanent Secretary or Director may determine, any duty specified in Part 2 or Part 4 of Schedule No. 1.”.

25. Section 64 of the Act is amended by adding at the end thereof the following new subsections —

Amendment
of section 64

“(3) The Minister may, whenever he deems it expedient in the public interest to do so, amend Schedule No. 8 by notice in the Gazette.

(4) The provisions of section 53 (8) and (9) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (3) of this section.”.

26. (1) Section 72 of the Act is amended —

Amendment
of section 72

(a) by substituting for paragraph (d) of subsection (15) thereof the following new paragraph —

“(d) the cost of transportation, loading, unloading, handling and insurance and associated costs incidental to delivery of the imported goods at the port or place of export in the country of exportation and place those goods on board ship or on any vehicle, or in a container as defined in section 2 (2), at that port or place”; and

(b) by substituting for subsection (18) thereof the following subsection —

“(18) For the purposes of subsection (12) (b) or (15) (d), the port or place of export referred to therein shall be the place in the country of exportation where the goods in question —

- (a) are packed in a container as defined in section 2 (2) or, if not so packed in a container, placed on board ship or on any vehicle which conveys them from or across the border of that country; or
- (b) if they are ships or vehicles moving under their own power, finally leave that country for Botswana.”.

(2) Subsection (1) of this section shall be deemed to have come into operation on 21st June, 1989.

Amendment
of section 73

27. Section 73 of the Act is amended —

- (a) in subsection (1) thereof by substituting for paragraph (e) the following new paragraph —

“(e) to the extent that they are not included in the price actually paid or payable for the goods, the cost of transportation, loading, unloading, handling and insurance and associated costs incidental to delivery of the goods at the port or place of export in the country of exportation and placing those goods on board ship or on any vehicle, or in a container as defined in section 2 (2), at that port or place.”; and

- (b) by substituting for subsection (4) thereof the following new subsection —

“(4) For the purposes of subsection (1) (e) or (2) (a), the port or place of export referred to therein shall be the place in the country of exportation where the goods in question —

- (a) are packed in a container as defined in section 2 (2) or, if not so packed in a container, placed on board ship or on any vehicle which conveys them from or across the border of that country; or
- (b) if they are ships or vehicles moving under their own power, finally leave that country for Botswana.”.

(2) Subsection (1) of this section shall be deemed to have come into operation on 21st June, 1989.

Deletion of
section 75

28. The Act is amended by deleting section 75 therefrom.

Amendment
of section 81

29. (1) Section 81 of the Act is amended —

- (a) in subsection (1) thereof by deleting paragraph (e) ;
- (b) in subsection (1) (g) thereof by substituting for the proviso to subparagraph (i) the following new proviso —
“Provided that no such refund shall be paid to the State or any government, department, administration or any body, institution or authority mentioned in the notes to the said Schedule No. 5 or 6;”;
- (c) in the proviso to subsection (7) (a) thereof by substituting for the words and numerals “Schedule No. 3, 4, 6 or 7” the words and numerals “Schedule No. 3, 4 or 6”;
- (d) in subsection (8) thereof by substituting for the words and numerals “Schedule No. 5, 6 or 7” the words and numerals “Schedule No. 5 or 6”;
- (e) by substituting for subsection (10) thereof the following new subsection —

“(10) Wherever the tariff heading or subheading or the tariff item or subitem under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5 or 6 in which such goods are specified, the goods so specified in the said item of Schedule No. 3, 4, 5 or 6 shall be deemed not to include goods which are not classified under the said tariff heading or subheading or tariff item or subitem.”;

(f) by substituting for subsection (11) thereof the following new subsection —

“(11) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any such goods described in Schedule No. 3 or 4 shall be valid unless the number of the tariff heading and subheading under which such goods are classified in Schedule No. 1 and the number of the item of Schedule No. 3 or 4 in which the said goods are specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry:

Provided that the Minister may exempt entries in respect of any class or kind of goods from any or all of the requirements of this subsection.”;

(g) in subsection (12) (a) thereof by substituting for the words and numerals “Schedules No. 3, 4, 6 or 7” the words and numerals “Schedule No. 3, 4 or 6”;

(h) by substituting for subsection (13) thereof the following new subsection —

“(13) Notwithstanding anything to the contrary in this Act contained, the Director may, in respect of Schedule No. 5 or 6 for the purpose of calculating the amount of duty refundable on any imported or excisable goods or used in the manufacture, reconditioning, mixing or blending of any goods exported or marketed in Botswana, determine the quantity of such exported goods or such goods marketed in Botswana which shall be deemed to have been produced, reconditioned, mixed or blended from a given quantity of such imported or excisable goods or the quantity of such imported or excisable goods or which shall be deemed to have been used in the production, reconditioning, mixing or blending of a given quantity of such exported goods or such goods marketed in Botswana.”;

(i) by substituting for subsection (20) thereof the following new subsection —

“(20) The Director may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 86, 89, 90, 91 or 92 and he may cancel any registration under the provisions of this Act of such person or suspend any such registration for such period as he may deem fit.”;

(j) in subsection (21) thereof by substituting for all the words preceding paragraph (a) the following words —

“Subject to the provisions of the proviso to section 19(9) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02 and 615.03 of Schedules Nos. 4, 5 and 6 no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Director may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely —”;

(k) by substituting for subsection (22) thereof the following new subsection —

“(22) No person shall, without the permission of the Director, divert any goods entered under rebate of duty under any item of Schedule No. 3, 4 or 6 or for export for the purpose of claiming a drawback or refund of duty under any item in Schedule No. 5 or 6 to a destination other than the destination declared on such entry or deliver such goods or cause such goods to be delivered in Botswana otherwise than in accordance with the provisions of this Act and, in the case of goods entered under rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.”; and

(l) in subsection (24) thereof by substituting for the words and numerals “Schedule No. 3, 4, 6 or 7” the words and numerals “Schedule No. 3, 4 or 6”.

(2) The amendment effected by paragraph (a) of subsection (1) shall be deemed to have come into operation on 1st October, 1989.

Substitution
for section 82

30. The Act is amended by substituting for section 82 thereof the following new section —

“General
refunds in
respect of
imported
goods or
excisable
goods

82. (1) No refund of any duty or other charge in respect of imported goods, excisable goods or surcharge goods, other than a refund or set-off provided for under section 81 or 83, shall be paid or granted except in accordance with the provisions of this section and the regulations.

(2) The Director shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under this Act by reason of —

- (a) an error in determining an assessment or calculating the amount thereof;
- (b) the duty having been assessed on a value higher than the value for duty purposes;
- (c) a determination under section 50 (11) or (15) or incorrect tariff classification;

- (d) the goods concerned having been damaged, destroyed or irrecoverably lost by circumstances beyond his control prior to the release thereof for home consumption;
- (e) all or part of such goods having been shortlanded, short-shipped or shortpacked;
- (f) the substitution of any bill of entry in terms of section 42 (3); or
- (g) the duty having been reduced or withdrawn as provided for in section 53 (2) or (3).

(3) Except with the permission of the Director, any application for a refund under this section shall not relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.

(4) No application for a refund or payment in terms of this section shall be considered by the Director unless it is received by the Customs Officer, duly completed and supported by the necessary documents and other evidence to prove that such refund or payment is due under this section within a period of two years —

- (a) from the date of entry for home consumption as provided in section 47 (2), of the goods to which the application relates; or
- (b) from the date on which the charge to which the application relates was paid; or
- (c) in the case where a determination of a tariff heading, tariff subheading or item referred to in section 50 (11) or of a value referred to in section 7 (4) is, under section 50 (15) or section 71(7), as the case may be, amended with retrospective effect from a date before or on the date on which the duty to which the application relates was paid, or any such determination is made under the said section 50 (15) or section 71 (7), as the case may be, be withdrawn with such retrospective effect, and a new determination made with effect from such withdrawal, from the date on which such amendment is effected or such new determination is made or, if such amendment or new determination is published by notice in the Gazette, the date on which such amendment or new determination is so published; or
- (d) in the case where any Schedule is amended with such retrospective effect, from the date on which such amendment is published by notice in the Gazette:

Provided that the Director may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period.

(5) If, after considering any application for a refund or payment in terms of this section, the Director is satisfied that the applicant is entitled to any such refund or payment, the Director may pay to the applicant the amount due to him:

Provided that no refund shall be made under this section if, in the case of goods imported by post, the amount thereof is less than fifty thebe or, in the case of goods imported in any other manner, less than five pula or, in the case of excisable goods manufactured in Botswana, less than two pula, unless the Director is satisfied that exceptional circumstances exist which warrant such refund.”.

Substitution
for section 83

31. The Act is amended by substituting for section 83 thereof the following new section —

“Set-off of
certain
amounts

83. (a) A licensee of a customs and excise warehouse who, in terms of the regulations, is permitted to pay any duty monthly or quarterly, and who —

- (i) paid any duty for which he was not liable; or
- (ii) granted any provisional refund in terms of section 81; or

- (iii) becomes entitled to a refund in terms of item 534.00 of Schedule No. 5 or any item of Schedule No. 6,

may, subject to the approval of the Director, at any time within a period of two years from the date on which that duty was paid, such provisional refund was granted or such licensee became entitled to such refund, set off such duty, provisional refund or amount refundable against that particular duty for which such licensee subsequently becomes liable, except that the duty refundable in terms of the said item 534.00 be set off against the excise duty specified in Section B of Part 2 of Schedule No. 1 for which such licensee subsequently becomes liable, provided the monthly or quarterly accounts or bills of entry submitted by such licensee in respect of the payment of any duty against which any duty, provisional refund or amount refundable has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, giving full particulars and a full account of the circumstances in respect of such set-off and by such documentary evidence as the Director may in each case require.

(b) If such set-off is not approved by the Director in terms of paragraph (a), it shall be debited to the account of such licensee.”.

Amendment
of section 86

32. Section 86 (1) (b) of the Act is amended by deleting the words “or sales duty goods” wherever they occur.

Substitution
for section 87

33. The Act is amended by substituting for section 87 thereof the following new section —

“Non-declaration of goods

87. Any person who contravenes or fails to comply with the provisions of section 14, shall be guilty of an offence and liable to a fine not exceeding P5 000 or treble the value of the goods in question, whichever is the greater, and to imprisonment for two years, and the goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.”

34. Section 109 (1) of the Act is amended by deleting the words “or sales duty goods”. **Amendment of section 109**

35. Section 112 (1) of the Act is amended by deleting the words “or sales duty goods” wherever they occur. **Amendment of section 112**

36. The Act is amended by deleting section 115 therefrom. **Amendment of section 115**

37. (1) Section 121 of the Act is amended —
(a) in subsections (1) and (2) by deleting the words “or sales duty” wherever they occur; **Amendment of section 121**

(b) by inserting immediately after subsection (2) thereof the following new subsection —

“(2A) Any capital goods in respect of which any surcharge has been withdrawn in terms of any permit issued by the Permanent Secretary, Ministry of Commerce and Industry shall be subject to a lien as security for the surcharge so withdrawn until the conditions specified in such permit have been complied with to the satisfaction of the said Permanent Secretary, as if such goods are detained in accordance with the provisions of subsection (5) unless other security is furnished to the satisfaction of the Director.”.

(2) Paragraph (b) of subsection (1) shall be deemed to have come into operation on 10th May, 1989.

38. Section 125 (1) of the Act is amended by deleting the words “and of sales duty goods manufactured in and imported into Botswana”. **Amendment of section 125**

39. Section 127 of the Act is amended —
(a) by substituting for paragraph (b) thereof the following new paragraph — **Amendment of section 127**

“(b) determining services for which charges shall be payable, the rate and the method of payment of such charges and the conditions attaching to such services;”;

(b) in paragraph (h) thereof, by deleting the words “and sales duties”; and

(c) in paragraph (k) thereof, by substituting for the words and numerals “Schedule Nos. 3, 4, 5, 6, 7 or 9” the words and numerals “Schedule No. 3, 4, 5 or 6”.

40. Subject to the provisions of section 62 (1) of the Act, the amendments to Schedule No. 1 of the Act effected by Statutory Instrument No.66 of 1990 shall be deemed to have come into effect on 14th March, 1990. **Amendment of Schedule No. 1**

Continuation
of certain
amendments
of Schedules
Nos. 1, 3, 4,
5, 6 and 7

41. (1) Every amendment of Schedules Nos. 1, 3, 4, 5, 6 and 7 to the Act made under section 53 (1) and (2), section 53A (1) or section 81 (19) of the Act prior to 2nd February, 1990 shall not lapse by virtue of the provisions of section 53 (8) of the Act.

(2) The amendments of Parts 2 and 4 of Schedule No. 1 to the Act made under section 53 (1) and (2) of the Act by Statutory Instrument No. 34 of 1990 shall not lapse by virtue of the provisions of section 53 (8) of the Act.

(3) The amendments of Schedule No. 6 to the Act made under section 81(19) of the Act by Statutory Instrument No. 34 of 1990 shall not lapse by virtue of the provisions of section 53 (8) of the Act.

Deletion of
Schedule
No. 7 and
Part 3 of
Schedule
No. 1

42. The Act is amended by deleting Schedule No. 7 and Part 3 of Schedule No.1 therefrom.

PASSED by the National Assembly this 3rd day of April, 1991.

**C.G. MOKOBI,
*Clerk of the National Assembly.***