

Statutory Instrument No. 92 of 1991

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

AMENDMENT OF SCHEDULES (NO. 54) NOTICE, 1991
(Published on 2nd August, 1991)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 81 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

Schedule No. 3 to the Act

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
316.17				By the substitution for tariff heading No. 00.00 of the following:	
	"00.00	01.00	09	Goods of any description, in such quantities and at such times as the Permanent Secretary, Ministry of Commerce and Industry may allow by specific permit, for the manufacture of television receiving sets under a manufacturing programme approved by the Permanent Secretary, Ministry of Commerce and Industry	Full duty"

NOTE: The rebate provision is extended to include all television receiving sets.

Schedule No. 6 to the Act

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
617.02				By the substitution for rebate item 617.02 of the following:		
"617.02				TELEVISION RECEIVING SETS:		
				<u>Notes:</u>		
				1. In this item and the notes thereto -		
				(a) "net foreign currency usage" in respect of goods manufactured in a special customs and excise manufacturing warehouse means -		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
				the value for customs duty purposes of goods imported for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1		
617.02				<u>plus</u>		
				- foreign currency usage as certified by the Permanent Secretary, Ministry of Commerce and Industry, in respect of goods for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 acquired from any person in the common customs area		
				- licence fees and technical assistance fees paid to any person outside the common customs area in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and goods for the manufacture thereof		
617.02				<u>less</u>		
				- the export value of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and goods normally used in the manufacture thereof or goods similar to those which are normally used in the manufacture of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 but excluding the foreign currency usage in respect of such goods, exported by such special customs and excise manufacturing warehouse		
				(b) "foreign currency usage" in respect of goods exported by the special customs and excise manufacturing warehouse is the export value of the goods less the local		

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				content. Local content shall be determined on the basis of the selling price of the goods less imported inputs		
617.02				(c) "imported inputs" means the value for customs duty purposes of any imported goods, imported by the special customs and excise manufacturing warehouse or acquired from any person in the common customs area for the manufacture/assembly of the goods exported		
				(d) "local content factor" means the value for excise duty purposes of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 removed from the special customs and excise manufacturing warehouse during a quarter for excise duty purposes; less net foreign currency usage during the preceding quarter for excise duty purposes, expressed as a percentage of the value for excise duty purposes. This percentage shall be converted to a decimal by dividing it by 100.		
617.02				2. The net foreign currency usage in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and the local content of specified components acquired from any person within the common customs area, shall be certified by the Permanent Secretary, Ministry of Commerce and Industry.		
				3. For the purpose of calculating the net foreign currency usage in respect of a quarter for excise duty purposes -		
				(i) the value for customs duty purposes of all imported		

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				goods shall be included according to the date on which such goods were entered for home consumption;		
				(ii) the export value of goods exported shall be included according to the date of the export bill of entry;		
617.02				(iii) the foreign currency in respect of goods for use in the manufacture of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1, acquired from any person in the common customs area, shall be included according to the date of receipt of such goods; and		
				(iv) licence and technical assistance fees shall be included according to the date when actual payment is made:		
617.02				<p>Provided that the value for customs duty purposes of all imported goods, the export value of goods exported, the foreign currency in respect of goods for use in the manufacturing process, acquired from any person in the common customs area, and the licence and technical assistance fees paid, referred to in sub-paragraphs (i), (ii), (iii) and (iv) above may, on the strength of a certificate issued by the Permanent Secretary, Ministry of Commerce and Industry, be allocated to the four quarters for ad valorem excise duty purposes following the quarter during which manufacture and export took place or the licence and technical assistance fees were paid. Such certificate shall stipulate the amounts which may be allocated to each such quarter.</p> <p>4. Any rebate of duty in terms of this item shall not exceed the excise duty payable by such manufacturer in respect of the quarter for excise duty purposes.</p>		

REBATE ITEM	TARIFF ITEM	CODE	C. D.	DESCRIPTION	EXTENT OF REBATE	EXTENT OF REFUND
617.02	124.75	01.00	51	Black and white or other monochrome television receivers, whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus, of a value for excise duty purposes not exceeding 13 000u	Full duty	
		02.00	56	Other television receivers (excluding video monitors, video projectors and other monitors), whether or not combined, in the same housing, with radio-broadcast receivers or video recording or reproducing apparatus	An amount equal to 1,25 multiplied by the local content factor multiplied by the value for excise duty purposes"	

NOTE: The effect of this amendment is that rebate item 617.02 is restated with effect from 1st July, 1991.

MADE this 2nd day of July, 1991.

F. G. MOGAE,
*Minister of Finance and Development
Planning.*