

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

**AMENDMENT OF SCHEDULES (NO. 22) NOTICE, 1993**  
(Published on 2nd April, 1993)

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. 6 to the Act**

REBATE ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	EXTENT OF REFUND
609.17				By the substitution for Note 6 (ii) of the following:  “(ii) the free on board value be included according to the date of the export bill of entry but not later than the quarter for excise duty purposes following the quarter for excise duty purposes during which the goods were cleared for export;”	

NOTE: The effect of this amendment is that it is made clear that the free on board value of goods exported shall be included according to the date of the export bill of entry and not the date on which the goods were actually exported

MADE this 11th day of March, 1993.

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