

*Statutory Instrument No. 65 of 1993*

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

**AMENDMENT OF SCHEDULES (NO. 39) NOTICE, 1993**  
(Published on 18th June, 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 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
310.09				By the insertion before tariff heading No. 4823.90 of the following:	
	"4811.3	01.05	51	Paper impregnated with plastics, for the manufacture of filter elements	Full duty"
NOTE:	Provision is made for a rebate of duty on paper impregnated with plastics, for the manufacture of filter elements. The amendment has retrospective effect to 4 September 1992.				

**Schedule No. 4 to the Act**

405.01				By the insertion after rebate code 01.00 to tariff heading No. 00.00 of the following:	
		"02.00	06	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism	Full duty"
NOTE:	Provision is made for a rebate of the full duty on goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsolicited and free to institutions or bodies whose main purpose is the advancement of journalism.				

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
412.26 and 412.27				By the substitution for rebate items 412.26 and 412.27 of the following:	
"412.26	00.00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided -  (a) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 40 and 42 under which the goods were originally entered for home consumption are submitted; and  (b) the goods are supplied by the original supplier; and  (c) the replaced goods are disposed of as directed by the Director	Full duty
412.27	00.00	01.00	03	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided -  (a) a specific permit issued by the Permanent Secretary, Ministry of Commerce and Industry, is submitted;  (b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 40 and 42 under which the goods	Full duty"

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
				<p>were originally entered for home consumption are submitted;</p> <p>(c) the goods are supplied by the original supplier; and</p> <p>(d) the replaced goods are disposed of as directed by the Director</p>	
NOTE: The scope of the descriptions of both rebate items are extended.					

MADE this 31st day of May, 1993.

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