

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

AMENDMENT OF SCHEDULE (NO. 14) NOTICE, 2001
(Published on 24th August, 2001)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by Sections 52 and 53 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 No. 4 to the Act

With retrospective effect to 1 April 2001

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.11				By the deletion of rebate code 02.00 to tariff heading No. 00.00.	
				By the insertion after rebate code 05.00 to tariff heading No. 00.00 of the following:	
		06.00	00	Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 April 2001 up to 30 September 2006 for the purposes of this provision in accordance with a duty credit certificate issued by the Permanent Secretary, Ministry of Commerce and Industry specified in the Guide defined in Note 1 hereto	Full duty to the extent specified in the certificate issued by the Permanent Secretary, Ministry of Commerce and Industry
				Notes:	
				The provisions of this item shall be subject to the following:	
				1. Definitions	
				"Permanent Secretary" means the Permanent Secretary, Ministry of Commerce and Industry;	
				"DCC" means Deputy Credit Certificate;	
				"DCCS" means the Duty Credit Certificate Scheme the requirements of which are specified in the Guide and in accordance with which a DCC is issued by the Permanent Secretary;	

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				<p>“DCC holder” means the applicant to whom or which a DCC is issued;</p>	
				<p>“DCC buyer” means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 10.6 of the Guide;</p>	
				<p>“Guide” means the Comprehensive Guide to the Duty Credit Certificate Scheme published in Notice 742 in Government Gazette No.22145 of 23 March 2001.</p>	
				<p>“The Act” means this Act.</p>	
				<p>2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purposes of the DCCS, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the DCC shall be governed by -</p>	
				<p>(a) the conditions and procedures specified in the Guide, and</p>	
				<p>(b) any amendment thereof, and any condition imposed or procedure prescribed by the Permanent Secretary.</p>	
				<p>3. (a) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods to, or otherwise dispose thereof for the benefit of the person who so sold the goods or any person related to such person.</p>	
				<p>(b) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Director upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.</p>	
				<p>(c) Subject to the provisions of paragraphs (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in section 10.2 of the Guide.</p>	

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				(d) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act.	
			4.	(a) Whether the Permanent Secretary, as contemplated in paragraph 1 of the Guide -	
				(i) decides that a DCC is null and void; or	
				(ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC, any amount of duty rebated shall be paid to the Director upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate.	
				(b) Such amount shall be recovered in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act.	
			5.	Whenever the Permanent Secretary -	
				(a) withdraws a DCC for any reason; and	
				(b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC,	
				the Director shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Director.	
			6.	(a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed.	
				(b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period.	

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			7. The Director may prescribe by rule any matter he considers necessary and useful for the purpose of regulating any customs procedure to which this item or the Guide relates.	
			8. The DCC participant shall notify their local Customs Office of all export consignments as from at least 24 hours prior to packing thereof, on the form DA 73.	
			9. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow those goods to be exported on compliance with the supervision procedure applicable to such exports.	

MADE this on the 19th day of July, 2001

B. GAOLATHE,
*Minister of Finance and Development
Planning.*