

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

**CUSTOMS AND EXCISE DUTY AMENDMENT OF
SCHEDULE (NO. 3) NOTICE, 2004**
(Published on 16th January, 2004)

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 Schedule to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No.1 to the Act

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
87.01	8701.20.10	9	-- Of a vehicle mass not exceeding 1 600 kg	u	36%	36%	30%
87.02	8702.10.80	9	-- Other, of a vehicle mass not exceeding 2 000 kg	u	36%	31%	free
87.02	87.02.10.90	6	-- Other	u	20%	15%	15%
87.02	8702.90.10	4	-- Of a vehicle mass not exceeding 2 000 kg	u	36%	31%	30%
87.03	8703.21.90	0	--- Other	u	36%	36%	15%
87.03	8703.22.90	7	--- Other	u	36%	36%	15%
87.03	8703.23.90	3	--- Other	u	36%	36%	15%
87.03	8703.24.90	5	--- Other	u	36%	36%	30%
87.03	8703.31.90	5	--- Other	u	36%	36%	30%
87.03	8703.32.90	1	--- Other	u	36%	36%	30%
87.03	8703.33.90	8	--- Other	u	36%	36%	30%
87.03	8703.90.90	6	--- Other	u	36%	36%	30%
87.04	8704.21.80	7	--- Other, of vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	15%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
87.04	8704.22.20	7	- - - Off-the-road logging trucks	u	10%	5%	free
87.04	8704.31.80	1	- - - Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	30%
87.04	8704.90.80	2	- - Other, of a vehicle mass not excee-2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	36%	31%	30%
87.06	8706.00.10	8	- Of a vehicle mass not exceeding 1 600 kg of a G.V.M. not exceeding 3 500 kg	u	36%	36%	30%
87.06	8706.00.20	5	- Other	u	20%	20%	free
87.07	8707.10	9	- For the vehicle of heading 87.03	u	30%	30%	free
87.07	8707.90	5	- Other	u	20%	20%	15%
87.08	8708.21	3	- - Safety seat belts	kg	20%	16%	free
87.08	8708.31.10	5	- - - Disc brake pads	kg	30%	20%	free
87.08	8708.31.20	2	- - - Other, identifiable for use air brakes, vacuum brakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	30%	30%	free
87.08	8708.31.90	3	- - - Other	kg	20%	16%	free
87.08	8708.39.10	6	- - - Brake drums, of unmachined cast metal	kg	10%	6%	free
87.08	8708.39.60	2	- - - Other, of unmachined cast metal	kg	10%	6%	free
87.08	8708.40.50	2	- - Other parts of unmachined cast metal	kg	10%	6%	free
87.08	8708.50.40	3	- - Other, of unmachined cast metal	kg	10%	6%	free

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					GENERAL	EU	SADC
87.08	8708.60.40	4	-- Other, of unmachined cast metal	kg	10%	6%	free
87.08	8708.93.90	3	--- Other	kg	20%	20%	15%
87.08	8708.94.20	9	--- Rack and pinion steering assemblies (excluding power-assisted types and those of subheading 8708.94.10)	kg	20%	20%	15%
87.08	8708.94.40	3	--- Other, unmachined cast metal	kg	10%	6%	free
87.08	8708.99.10	3	--- Assembled chassis frames and parts thereof	kg	20%	16%	15%
87.08	8708.99.30	8	--- Other heaters and ventilating units	kg	20%	20%	15%
87.08	8708.99.70	7	--- Other, unmachined cast metal	kg	10%	6%	free
87.08	8708.99.90	1	--- Other	kg	20%	20%	15%
98.01	9801.00.10	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	28%	28%	28%
98.01	9801.00.15	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	kg	28%	28%	28%
98.01	9801.00.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	kg	28%	28%	28%
98.01	9801.00.25	8	- For motor vehicles for the transport for ten or more persons, including the driver of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	kg	28%	28%	28%
98.01	9801.00.30	4	- For motor cars (including station wagons) of heading 87.03	kg	28%	28%	28%

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
98.01	9801.00.40	1	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%
98.01	9801.00.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%
98.01	9801.00.50	9	- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
98.01	9801.00.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	28%	28%	28%

MADE this on the 30th day of December, 2003.

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