

Statutory Instrument No. 22 of 2013

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

CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE)
(NO. 5) NOTICE, 2013
(Published on 15th March, 2013)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 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

By the insertion of Note 27 B to rebate item 317.04 in Part 1 of Schedule No. 3:

27B. For the purposes of Notes 27 (i) (d) and 27 (i) (g) registrants may carry forward any excess value for customs duty purposes of original equipment imported and used in exports during a quarter to —

- (i) the ensuing quarter; and
- (ii) such further quarters as the Commissioner may allow in exceptional circumstances.

MADE this 28th day of February, 2013.

O.K. MATAMBO,
Minister of Finance and Development Planning.