

Statutory Instrument No. 59 of 2021

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 13) NOTICE, 2021
(Published on 9th July, 2021)

IN EXERCISE of the power conferred on the Minister of Finance and Economic Development by sections 53 and 54 of the Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below:

By the substitution of Note IJ.3 (a)(i) in Schedule No. 1 with the following:

- (i) Paragraph 13 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a TRQ to goods therein specified instead of the rate specified in the EU / UK column of Part 1 of Schedule No. 1; and

By the substitution of Note IJ.3.9 in Schedule No. 1 with the following:

3.9 When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the EU / UK column shall be payable.

By the substitution of Note IJ.4(a) in Schedule No. 1 with the following:

- (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU / UK column the importer shall at the time of entry for home consumption of any consignment —

By the substitution of Note K.2 in Schedule No. 1 with the following:

- 2.
- (a) The general rate of duty specified in the general column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the SADC column.
- (b) Where the rate of duty in the SADC column is the same as the rate of duty in the general column no preferential rate of duty is in operation in respect of the said SADC column, as the case may be.

By the substitution of Note N.1 (b) in Schedule No. 1 with the following:

- (b) Annex II means Annex II of this Agreement and the rates specified in the rate of duty column headed "EU / UK" shall apply to the goods listed in Annex II imported from the UK.

By the substitution of Note N.3(a)(i) in Schedule No. 1 with the following:

- (i) Paragraph 12 of Section B of Part 1 of Annex II states the quantities, dates and other qualifying requirements in staging categories for the application of a tariff rate quota (TRQ) to goods therein specified instead of the rate specified in the EU / UK column of Part 1 of Schedule No. 1; and

By the substitution of Note N. 4(a) in Schedule No. 1 with the following:

- (a) For the purposes of entry of any imported goods at the lower rate of duty specified in the EU / UK column the importer shall at the time of entry for home consumption of any consignment —

By the substitution of Note P in Schedule No. 1 with the following:

- P. Rates of duty specified in the six columns; General, EU / UK, EFTA, SADC, MERCOSUR and AfCFTA of Part 1 of Schedule No. 1.
- (a) The general rate of duty specified in the General column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU / UK, EFTA, SADC, MERCOSUR, or AfCFTA column.
- (b) Where the rate of duty in the EU / UK, EFTA, SADC, MERCOSUR or AfCFTA column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU/UK, EFTA, SADC, MERCOSUR or AfCFTA column, as the case may be.

By the substitution of the header "EU" where it appears in the second rate of duty column in Part 1 of Schedule No. 1 with the header "EU / UK".

By the deletion of the following Note(s) in Part 6 of Schedule No. 1:

4. The rates export duty specified in the rate of duty headed column EU shall apply *mutatis mutandis* to the goods imported from the United Kingdom.

By the substitution of the header "EU" where it appears in the second rate of duty column in Part 6 of Schedule No. 1 with the header "EU / UK".

By the substitution of Note(s) 2 in Part 1.B of Schedule No. 10 with the following:

2. The EU / UK column in Part 1 and the General Notes to the said Schedule provide for the abolishment of duty or reduced rates of duty, as the case may be, contemplated in the Agreement.

By the substitution of Note(s) 1(c) in Part 1.C of Schedule No. 10 with the following:

(c) The EU / UK column in Part 1 and the General Notes to the said Schedule provide for the abolishment of duty or reduced rates of duty, as the case may be, contemplated in this Agreement.

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
320.01	6005.3	01.05	50	Warp knit fabrics (including those made on galloon knitting machines) (excluding those of heading 60.01 to 60.04), of synthetic fibres, dyed or printed, laminated with another fabric that is either knitted or woven, of a mass exceeding 410 g/m ² but not exceeding 450 g/m ² and having a width exceeding 120 cm but not exceeding 150 cm, in such quantities, at such times and subject to such conditions as the Permanent Secretary, Ministry of Investment, Trade and Industry may allow by specific permit for use in the manufacture of upholstered furniture classifiable in tariff heading 94.01	Full duty

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty				
				General	EU	EFTA	SADC	MERCOSUR
8479.89.50	5	--- Foot-operated grease guns	u	10%	free	free	free	10%

MADE this 8th day of June, 2021.

PEGGY O. SERAME,
*Minister of Finance and Economic
 Development.*