

EXCISE DUTY ACT (No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (No. 16)

NOTICE, 2021

(Published on 17th September, 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 the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.00				VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT NOTES: 1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03, 317.04 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated. 2. Vehicle manufacturers registered in terms of rebate item 317.03 or 317.04 and importing components of Chapter 98 may not register for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02.	
317.07				INDUSTRY: HEAVY VEHICLES NOTES: 1. "Heavy vehicles" means — (a). road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600kg; (b). motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000kg (excluding those of subheading 8702.10.10); (c). motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500kg or of a mass exceeding 1 600kg and of a G.V.M. exceeding 3 500kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and (d). chassis fitted with engines of heading 87.06, of a mass exceeding 1 600kg and of a G.V.M. exceeding 3 500kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). 2. (a). For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 or 317.04 has the meaning so assigned. (b). To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.	

By the substitution of Note 8.3 to rebate item 317.04 of the following:

8.3. If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilized to reduce the customs duty before the remaining customs duty and additional VAT are brought to account.

By the substitution of the following

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
410.03	87.00	01.02	23	<p>Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03, 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Commissioner, Customs Services, and any additional conditions he may impose in each case:</p> <p>Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item:</p> <p>Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty.</p>	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Refund
538.00	00.00	04.00	09	<p>Automotive components for specified motor vehicles, as defined in rebate item 317.03 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20</p> <p>Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.</p>	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 reduced to the extent of the amount reflected on the PRC issued in the name of the importer.

By the substitution of Note 4 in Part 4 of Schedule No. 6 with the following:

4. For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03, 317.04 or 317.07.

MADE this 26th day of August, 2021.

PEGGY O. SFRAME,
Minister of Finance and Economic Development.