

Statutory Instrument No. 129 of 2023

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 20) NOTICE, 2023
(Published on 29th December, 2023)

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule hereto:

SCHEDULE

By the substitution of the following Note(s) 5 (a) in Part 2 of Schedule No. 5:

5. (a) For the purposes of refund item 522.03 and 522.07 a refund of duty as intended by section 74 shall only be granted to a person –
- i) if the bill of entry for export is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form SAD 500);
 - ii) who, subject to the provisions of section 71 (28), submits a general application for refund (Form CE 66) together with an application for refund (form SAD 500) and any other documents which the Commission may require in respect of the intended refund;

By the insertion of the following Note(s) after Note 7 (d)(vi) in Part 2 of Schedule No. 5:

8. For the purposes of refund item 522.07, equivalent goods' means goods entered for home consumption and released from customs control, that are identical in description, quality and technical characteristics to those described on the import documents.

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.07	FUEL LEVY GOODS EXPORTED FOR TRADE PURPOSES				

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.07	00.00	01.00	08	<p>Imported fuel levy goods, exported (excluding removals to the BELN countries) if such fuel levy goods are —</p> <p>(a) in the same condition as imported; or</p> <p>(b) identifiable as the same or equivalent goods to those described on the import documents, provided the applicant for a refund or drawback is —</p> <p>(i) the person who paid the duties on the fuel levy goods; and</p> <p>(ii) the exporter of the fuel levy goods.</p> <p>Notes:</p> <p>1. No payment for a drawback will be granted unless the Commissioner General is satisfied that the —</p> <p>(a) goods were loaded for export and sealed under supervision of an officer;</p> <p>(b) seal number and the unique consignment reference number is endorsed on the export declaration;</p> <p>(c) proof of payment for the export and the relevant documentation has been furnished;</p> <p>(d) goods have been transported by a licensed remover of goods in bond; and</p> <p>(e) the goods were exported within six (6) months from the date of entry for home consumption.</p>	Full duty

MADE this 13th day of December, 2023.

PEGGY O. SERAME,
Minister of Finance.