

EXCISE DUTY ACT (No. 34 of 2018)

EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 14) NOTICE, 2024
(Published on 16th August, 2024)

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 insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.16	8541.43	01.06	61	Photovoltaic cells, assembled in modules or made up into panels, in such quantities, at such times and subject to such conditions as the Ministry of Trade and Industry may allow by specific permit, provided the subject goods are not available in the SACU market	Full duty

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	8415.90	02.06	66	Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
316.01	8415.20	01.06	60	Air conditioning machines, having a rated cooling capacity exceeding 3 kW, incomplete or unassembled, for the manufacture of air conditioning machines identifiable for use in heavy vehicles as defined in Note 1 to rebate item 317.07	Full duty

By the substitution of the following:

Heading/ Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU/ UK	EFTA	SADC	MERCOSUR	ARCFTA
8541.43	7	-- Photovoltaic cells assembled in modules or made up into panels	u	10%	free	free	free	10%	free

MADE this 29th day of July, 2024.

PEGGY O. SERAME,
Minister of Finance.