

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50.01)

AMENDMENT OF SCHEDULE (NO. 3) NOTICE, 2003
(Published on 14th March, 2003)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by Sections 52 and 53 of the Customs and Excise Duty Act, the Schedule to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No.1 to the Act

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
87.01			By the substitution for subheading No. 8701.20.10 of the following:			
	“.10	9	- - Of a vehicle mass not exceeding 1 600 kg	u	38%	35%”
87.02			By the substitution for subheading No. 8702.10 of the following:			
	“8702.10		- With compression-ignition internal combustion piston engines (diesel or semi-diesel):			
	.10	8	- New, right hand drive, fitted with interior parcel racks, foot-rests, magazine nets, coat hooks, reclining seats, microphone and radio or cassette equipment, air conditioning with individual control, pneumatic plug doors, individual reading lights, chemical toilet, wash basin and refrigerator	u	205	free
	.80	9	- - Other, of a vehicle mass not exceeding 2 000 kg	u	38%	11%
	.90	6	- - Other	u	20%	18%”
			By the substitution for subheading No. 8702.90.10 of the following:			
	“.10	4	- - Of a vehicle mass not exceeding 2 000 kg	u	38%	35%”
87.03			By the substitution for subheading No. 8703.21.90 of the following:			
	“.90	0	- - - Other	u	38%	18%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
87.04			By the substitution for subheading No. 8703.22.90 of the following:			
	"90	7	- - - Other	u	38%	18%"
			By the substitution for subheading No. 8703.23.90 of the following:			
	"90	3	- - - Other	u	38%	18%"
			By the substitution for subheading No. 8703.24.90 of the following:			
	"90	5	- - - Other	u	38%	35%"
			By the substitution for subheading No. 8703.31.90 of the following:			
	"90	5	- - - Other	u	38%	35%"
			By the substitution for subheading No. 8703.32.90 of the following:			
	"90	1	- - - Other	u	38%	35%"
			By the substitution for subheading No. 8703.33.90 of the following:			
	"90	8	- - - other	u	38%	35%"
			By the substitution for subheading No. 8703.90.90 of the following:			
	"90	6	- - Other	u	38%	35%"
			By the substitution for subheading 8704.10.25 of the following:			
	"25	3	- - G.V.M. not exceeding 50t	u	10%	free"
			By the substitution for subheading 8704.21.40 of the following:			
	"40	8	- - - Off-the-road logging trucks	u	10%	free"
			By the substitution for subheading 8704.21.80 of the following:			
	"80	7	- - - Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	38%	18%"

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
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			By the substitution for subheading 8704.22.20 of the following:			
	“.20	7	--- Off-the-road logging trucks	u	10%	free”
			By the substitution for subheading 8704.23.20 the following:			
	“.20	6	--- Off-the-road logging trucks	u	10%	free”
			By the substitution for subheading 8704.31.30 the following:			
	“.30	5	--- Off-the-road logging trucks	u	10%	free”
			By the substitution for subheading 8704.31.80 the following:			
	“.80	1	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	38%	35%”
			By the substitution for subheading 8704.32.10 of the following:			
	“.10	7	--- Off-the-road logging trucks	u	10%	free”
			By the substitution for subheadings 8704.90.30 and 8704.90.80 of the following:			
	“.30	6	--- Off-the-road logging trucks	u	10%	free
	.80	2	--- Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	u	38%	35%”
87.06			By the substitution for heading 87.06 of the following:			
“87.06	8706.00		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:			
	.10	8	- Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	38%	35%
	.20	5	- Other	u	20%	6%”

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
87.07			By the substitution for heading 87.07 of the following:			
“87.07			Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05			
	8707.10	9	- For the vehicles of heading 87.03	u	30%	8%
	8707.90	5	- Other	u	20%	18%
87.08			By the substitution for heading 87.08 of the following:			
“87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05			
	8708.10	2	- Bumpers and parts thereof	kg	20%	free
	8708.2		- Other parts and accessories of bodies (including cabs):			
	8708.21	3	-- Safety seat belts	kg	20%	free
	8708.29	4	-- Other	kg	20%	free
	8708.3		- Brakes and servo-brakes and parts thereof:			
	8708.31		-- Mounted brake linings:			
	.10	5	--- Disc brake pads	kg	30%	6%
	.20	2	--- Other, identifiable for use with air brakes, vacuum brakes, hydraulic air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	30%	6%
	.30	4	--- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.90	3	--- Other	kg	20%	free
	8708.39		-- Other:			
	.10	6	--- Brake drums, of unmachined cast metal	kg	10%	free
	.20	3	--- Other brake drums	kg	20%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.30	0	--- Parts (excluding brake drums) of air brakes, vacuum brakes, hydraulic-air brakes, vacuum brakes, hydraulic-air brakes or hydraulic-vacuum brakes, suitable for use with heavy motor vehicles	kg	free	free
	.40	8	--- Disc brake caliper mechanisms and brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors not being road tractors)	kg	20%	free
	.45	9	--- Hydrodynamic braking apparatus, suitable for coupling directly to motor vehicle gearboxes or propeller shafts	kg	free	free
	.50	5	--- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.60	2	--- Other, of unmachined cast metal	kg	10%	free
	.90	4	--- Other	kg	20%	free
8708.40			- Gear boxes:			
	.10	3	--- Gear boxes identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.20	0	-- Fully automatic gearboxes of a mass not exceeding 475 kg	kg	free	free
	.30	8	-- Other gear boxes	kg	20%	free
	.40	5	-- Parts identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.50	2	-- Other parts of unmachined cast metal	kg	10%	free
	.90	1	-- Other	kg	20%	free
8708.50			- Drive-axles with differential, whether or not provided with other transmission components:			

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.15	9	-- Wheel hubs (excluding those of unmachined cast metal)	kg	20%	free
	.30	2	-- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.40	3	-- Other, of unmachined cast metal	kg	10%	free
	.50	7	-- Other, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 205 mm	kg	20%	free
	.90	6	-- Other	kg	20%	free
8708.60			- Non-driving axles and parts thereof:			
	.15	3	-- Wheel hubs (excluding those of unmachined cast metal)	kg	20%	free
	.30	7	-- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.40	4	-- Other, of unmachined cast metal	kg	10%	free
	.90	0	-- Other	kg	20%	free
8708.70			- Road wheels and parts and accessories thereof:			
	.10	7	-- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.90	5	-- Other	kg	20%	free
8708.80		4	- Suspension shock absorbers	kg	5%	free
8708.9			- Other parts and accessories:			
8708.91		5	-- Radiators	kg	20%	free
8708.92			-- Silencers and exhaust pipes:			
	.10	9	--- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.90	7	--- Other	kg	20%	free
8708.93			-- Clutches and parts thereof:			

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					GENERAL	SADC
	.10	5	--- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.25	3	--- Clutch cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm	kg	20%	free
	.55	5	--- Clutch driven plates (excluding parts thereof), with an outside diameter not exceeding 300 mm	kg	20%	free
	.80	6	--- Other, of unmachined cast metal	kg	10%	free
	.90	3	--- Other	kg	20%	18%
8708.94			-- Steering wheels, steering columns and steering boxes:			
	.10	1	--- Identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.20	9	--- Rack and pinion steering assemblies (excluding power assisted types and those of subheading 8708.94.10)	kg	20%	18%
	.40	3	--- Other, of unmachined cast metal	kg	10%	free
	.90	8	--- Other	kg	20%	free
8708.99			-- Other:			
	.05	7	--- Conversion kits, consisting of accelerator and brake hands controls, whether or not presented with an automatic clutch control	kg	free	free
	.10	3	--- Assembled chassis frames and parts thereof	kg	20%	18%
	.15	4	--- McPherson struts and McPherson strut inserts or cartridges and parts thereof	kg	10%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.17	0	--- Parts of suspension shock absorbers	kg	5%	free
	.20	0	--- Blower or ram type heaters and ventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines	kg	5%	free
	.30	8	--- Other heaters and ventilating unites	kg	20%	18%
	.40	5	--- Track link assemblies, with or without shoes: track pins and bushes, and parts thereof	kg	20%	free
	.50	2	--- Safety belt reels with locking devices, and parts thereof	kg	free	free
	.60	7	--- Other, identifiable for use solely or principally with tractors (excluding road tractors)	kg	free	free
	.70	7	--- Other, of unmachined cast metal	kg	10%	free
	.90	1	--- Other	kg	20%	18%”
87.15			By the substitution for heading 87.15 or the following:			
“87.15	8715.00	8	Baby carriages and parts thereof	kg	20%	free”
87.16			By the substitution for heading 87.16 of the following			
“87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:			
	8716.10	8	- Trailers and semi-trailers of the caravan type, for housing or camping	u	15%	free
	8716.20	2	- Self-loading or self-offloading trailers and semi-trailers for agricultural purposes	u	15%	free
	8716.3		- Other trailers and semi-trailers for the transport of goods:			
	8716.31	3	- - Tanker trailers and tanker semi-trailers	u	15%	free

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	8716.39	4	- - Other	u	15%	free
	8716.40	1	- - Other trailers and semi-trailers	u	15%	free
	8716.80	3	- - Other vehicles	u	15%	free
	8716.90	4	- - Parts	u	15%	free
98.01			By the substitution for heading 98.01 of the following:			
“98.01	9801.00		Original equipment components:			
	.10	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	29%	29%
	.15	0	- For road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg	kg	29%	29%
	.20	7	- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg	kg	29%	29%
	.25	8	- For motor vehicles for the transport of ten or more persons including the driver, of heading 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading 8702.10.10)	kg	29%	29%
	.30	4	- For motor cars (including station wagons) of heading 87.03	kg	29%	29%
	.40	1	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or of a G.V. M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road lodging trucks)	kg	29%	29%

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY	
					GENERAL	SADC
	.45	2	- For motor vehicles for the transport of goods of heading 87.04, of a vehicle mass exceeding 2 000 kg or of a G.V.M. exceeding 3 500 kg, or of a mass exceeding 1 600 kg or of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the lodging trucks)	kg	29%	29%
	.50	9	- For chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg, or of a G.V.M. not exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and construction flame -proof vehicles, for use in underground mines and off-the -road logging trucks)	kg	29%	29%
	.55	8	- For chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg, or of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and of-the-road logging trucks)	kg	29%	29%

MADE this on the 20th day of February, 2003.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*