

GOVERNMENT NOTICE NO. ...

CUSTOMS AND EXCISE ACT

(CAP.42.01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) (NO. 2) ORDER, 2013

IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act,

I, DR. KEN LIPENGA, Minister of Finance, make the following Order-

Citation 1. This Order may be cited as the Customs and Excise (Tariffs) (Amendment) (No. 2) Order, 2013.

Amendment of
the First
Schedule to
the Customs
and Excise
(Tariffs) Order 2. – (1) The Customs and Excise (Tariffs) Order is amended, in Part I of the First Schedule, by inserting, immediately after subparagraph (j) of Paragraph 4, the following new subparagraph as subparagraph (*ja*)-

“(*ja*) column 12 contains Withholding Tax (WHT) on imports;” and

(2) Part III of the First Schedule is amended-

(a) by deleting the entries “15%” and “10%” in Columns 5 and 6 under tariff subheading 8701.30.00 and substituting therefor the entries “Free” and “Free”, respectively;

(b) by deleting the entries “20%” and “10%” in Columns 5 and 6 under tariff subheading 8712.00.90 and substituting therefor the entries “5%” and “Zero”, respectively;

- (c) by deleting the entries “30%” and “25%” in Columns 5 and 6 under tariff subheadings 8711.10.19 and 8711.20.19 and substituting therefor the entries “20%” and “15%”, respectively;
- (d) by deleting the entries “15%” and “10%” in Columns 5 and 6 under tariff subheadings 8705.10.00 and 8705.40.00 and substituting therefor the entries “Free” and “Free”, respectively;
- (e) by deleting the entries “10%” and “10%” under Columns 5 and 6 under tariff subheadings 0102.10.00 and 0103.10.00 and substituting therefor the entries “Free” and “Free”, respectively;
- (f) by deleting tariff subheadings 0104.10.00 and 0104.20.00 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10 and 11 and substituting therefor tariff subheadings 0104.10.10, 0104.10.90, 0104.20.10 and 0104.20.90, respectively, as shown hereunder-

2	3	4	5	6	7	8	9	10	11
0104.10.10	- Sheep: ---Pure-bred breeding animals	U	Free	Free	Free	Free	Free	-	Exempt
0104.10.90	--- Other	U	10%	10%	3%	Free	Free	-	Exempt
0104.20.10	- Goats: ---Pure-bred breeding animals	U	Free	Free	Free	Free	Free	-	Exempt
0104.20.90	--- Other	U	10%	10%	3%	Free	Free	-	Exempt

(g) by inserting, under tariff heading 85.04, in correct numerical sequence, a new tariff subheading 8504.40.30 and the corresponding entries in Columns 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11-

2	3	4	5	6	7	8	9	10	11
8504.40.30	- Inverters	U	Free	Free	Free	Free	Free	-	16.5%

(h) by deleting tariff subheading 2106.90.00 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10 and 11;

(i) by inserting, under tariff heading 21.06, in correct numerical sequence, new tariff subheadings 2106.90.10 and 2106.90.90 and the corresponding entries in Columns 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11-

2	3	4	5	6	7	8	9	10	11
2106.90.10	- Other: ---Food supplements	U	30%	25%	12%	Free	25%	-	16.5%
2106.90.90	--- Other	U	30%	25%	12%	Free	25%	-	16.5%

(j) by deleting tariff subheadings 7326.90.00 and 7616.99.00 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10 and 11 and substituting therefor tariff subheadings 7326.90.10, 7326.90.90, 7616.99.10 and 7616.99.90, respectively, as shown hereunder-

2	3	4	5	6	7	8	9	10	11
7326.90.10	-Other: ---Burial caskets	Kg	30%	25%	5%	Free	15%	-	16.5%
7326.90.90	--- Other	Kg	30%	25%	5%	Free	15%	-	16.5%
7616.99.10	- Other: ---Burial caskets	Kg	30%	25%	5%	Free	15%	-	16.5%

7616.99.90	--- Other	Kg	30%	25%	5%	Free	15%	-	16.5%
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(k) by deleting tariff subheading 4421.90.10 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10 and 11;

(l) by deleting, under CPC 4000.442 (a) and CPC 4071.442 (a), the words “furnishings” appearing after the words “For furniture and”, and substituting therefor the words “curtains, carpets and rugs permanently or indelibly marked”;

(m) by deleting the entry “50%” in Column 10 under tariff subheading 3605.00.00 and substituting therefor the entry “Zero.”;

(n) by deleting the entry “25%” in Column 10 under tariff subheading 9608.10.00 and substituting therefor the entry “Zero”;

(o) by deleting the entry “20%” in Column 10 under tariff subheading 2202.10.00 and substituting therefor the entry “10%”;

(p) by deleting the entry “5%” in Column 10 under tariff subheadings 8711.10.19 and 8711.20.19 and substituting therefor the entry “Zero”;

(q) by deleting the entry “16.5%” in Column 11 under tariff subheadings 8705.10.00, 8705.20.00 and 8705.40.00 and substituting therefor the entries “Zero”, “Zero” and “Zero”, respectively;

(r) by deleting the entry “16.5%” in Column 11 under the following tariff subheadings and substituting therefor the entry “Zero”-

8428.10.00,	8428.32.00,	8428.40.00,	8429.19.00;
8428.20.00,	8428.33.00,	8428.60.00,	
8428.31.00,	8428.39.00,	8428.90.00,	

	not exceeding twelve (12) years	U	20%	15%	1%	Free	15%	30%	16.5%
8702.10.23	--- Vehicles which have been used for a period exceeding twelve (12) years	U	20%	15%	1%	Free	15%	60%	16.5%

(t) by inserting, in correct numerical sequence, new tariff subheadings 8702.10.24, 8702.10.25 and 8702.10.26 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10 and 11 as shown hereunder-

“Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver:

2	3	4	5	6	7	8	9	10	11
8702.10.24	---New vehicles and vehicles used for a period not exceeding eight (8) years	U	20%	15%	1%	Free	15%	-	16.5%

8702.10.25	--- Vehicles which have been used for a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	Free	15%	10%	16.5%
8702.10.26	--- Vehicles which have been used for a period exceeding twelve (12) years	U	20%	15%	1%	Free	15%	25%	16.5%

	not exceeding twelve (12) years	U	20%	15%	1%	Free	15%	30%	16.5%
8702.90.23	--- Vehicles which have been used for a period exceeding twelve (12) years	U	20%	15%	1%	Free	15%	60%	16.5%

(v) by inserting, in correct numerical sequence, new tariff subheadings 8702.90.24, 8702.90.25 and 8702.90.26 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10 and 11 as shown hereunder-

“Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver:

2	3	4	5	6	7	8	9	10	11
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8702.90.24	---New vehicles and vehicles used for a period not exceeding eight (8) years	U	20%	15%	1%	Free	15%	-	16.5%
8702.90.25	--- Vehicles which have been used for a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	Free	15%	10%	16.5%
8702.90.26	--- Vehicles which have been used for a period exceeding twelve (12)								

(bb) by inserting, in correct numerical sequence, new CPC 4000.451 and CPC 4071.451 and the corresponding entries in Columns 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11-

2	3	4	5	6	7	8	9	10	11
<p>4000.451 Direct importation</p>	<p>Specialized vehicles for safaris for hotels, lodges and inns licensed under the Tourism and Hotels Act.</p> <p>Special Requirement If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.</p>	U	Free	Free	Free	Free	Free	-	Zero
<p>4071.451 Ex-bonded Warehouse</p>	<p>Specialized vehicles for safaris for hotels, lodges and inns licensed under the Tourism and Hotels Act.</p> <p>Special Requirement If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner</p>								

	General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.	u	Free	Free	Free	Free	Free	Free	-	Zero
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(cc) by inserting, in correct numerical sequence, new CPC 4000.480 and CPC 4071.480 and the corresponding entries in Columns 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11-

2	3	4	5	6	7	8	9	10	11	
4000.480 Direct Importation	Specialized broadcasting equipment for direct use in Television and Radio stations as approved by the responsible Minister. Special Requirement If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.	U	Free	Free	Free	Free	Free	Free	-	Zero

4071.480	Specialized broadcasting equipment for direct use in Television and Radio stations as approved by the responsible Minister. Special Requirement If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.	u	Free	Free	Free	Free	Free	-	Zero
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(dd) by inserting, in correct numerical sequence, new CPC 4000.481 and CPC

4071.481 and the corresponding entries in Columns 2, 3, 4, 5, 6, 7, 8, 9, 10 and

11-

2	3	4	5	6	7	8	9	10	11
4000.481 Direct Importation	Specialized goods for use in mining being machinery, plant and exploration equipment. Special Requirement If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall								

	forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.	U	Free	Free	Free	Free	Free	-	Exempt
4071.481 Ex-bonded warehouse	Specialized goods for use in mining being machinery, plant and exploration equipment. Special Requirement If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal.	U	Free	Free	Free	Free	Free	-	Exempt

(ee) by deleting the words “Goods for use in manufacture and subject to Duty, Excise and VAT” under CPC 4000.401, and substituting therefor the words “Goods for use in manufacture under Industrial Rebate and not subject to Duty and Excise”; and

(ff) by adding, in correct numerical sequence, the following new Note under Section XXII-

“7. Withholding Tax on Imports shall not apply to goods under this section.”.