


**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/106)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended, with effect from 1 January 2013, to the extent set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	8701.20	01.06	64	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP Road tractors of semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.04	01.04	48	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
538.00	00.00	03.00	04	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, 8536.90.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on any PRCC issued in the name of the importer

By the insertion of the following: (continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
				Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.	

By the substitution of the following:

Refund Item	Tariff heading	Code	CD	Description	Extent of Refund
537.00	MOTOR VEHICLES			NOTE: 1. For the purposes of refund item 537.01 the value of import rebate credit certificates in respect of specified motor vehicles exported not fitted with an engine or gear-box exported by the registered manufacturer from the licensed premises, automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 and exported shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes. 2. (a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. (b) For the purposes of refund items 537.03 the value of a PRC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRC is in respect of specified motor vehicles produced fitted with engines and gearboxes.	