

**(CAP.42.01)**  
**CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2014**

1. This Order may be cited as Customs and Excise (Tariffs) (Amendment) Order, 2014.

Amendment of  
the First  
Schedule to  
the Customs  
and Excise  
(Tariffs Order)

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the “principal Order”) is amended, in Part III of the First Schedule -

a) by deleting tariff subheadings 8702.10.30 and 8702.90.30 , re-arranging tariff subheadings 8702.10.51, 8702.10.52, 8702.10.53, 8702.90.51, 8702.90.52 and 8702.90.53 and the corresponding entries under Columns 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 and replacing therefor the new entries as shown hereunder:-

2	3	4	5	6	7	8	9	10	11	12
8702.10.51	---New vehicles and vehicles used for a period not exceeding 5 years	U	Free	Free	Free	Free	Free	-	Zero	<b>3%</b>
8702.10.52	---Vehicles used for a period exceeding 5 years but not exceeding eight (8) years	U	30%	25%	1%	Free	15%	5%	16.5%	<b>3%</b>

8702.10.53	---Vehicles used for a period exceeding 8 years but not exceeding twelve (12) years	U	30%	25%	1%	Free	15%	30%	16.5%	<b>3%</b>
8702.10.54	---Vehicles used for a period exceeding 12 years	U	30%	25%	1%	Free	15%	60%	16.5%	<b>3%</b>
8702.90.51	---New vehicles and vehicles used for a period not exceeding five (5) years	U	Free	Free	Free	Free	Free	-	Zero	<b>3%</b>
8702.90.52	---Vehicles used for a period exceeding five (5) years but not exceeding eight (8)	U	30%	25%	1%	Free	15%	5%	16.5%	<b>3%</b>

	years									
8702.90.53	---Vehicles used for a period exceeding 8 years but not exceeding twelve (12) years	U	30%	25%	1%	Free	15%	30%	16.5%	<b>3%</b>
8702.90.54	---Vehicles used for a period exceeding twelve (12) years	U	30%	25%	1%	Free	15%	60%	16.5%	<b>3%</b>

b) by deleting “USD30” under Column 10 of tariff subheading 2402.20.00 and substituting therefor the entry “USD 15” as shown hereunder:-

2	3	4	5	6	7	8	9	10	11	12
2402.20.00	-Cigarettes containing tobacco	U/Kg	30%	25%	9%	Free	15%	USD15 or equivalent per 1000 cigarettes	16.5%	3%

c) By deleting Customs Procedure Codes, 4000.440, 4000.487, 4071.440 and 4071.487;

d) By deleting the words “16.5%” under Column 11 of the Eighth Schedule and replacing therefor the words “zero” under the “medicaments and pharmaceuticals manufacturing industry” and “Fertilizer Manufacturing Industry” as shown hereunder:-

2	5-9	10	11
	Duty	Excise	VAT
Fertilizer Manufacturing Industry	Free	-	Zero
Medicaments and pharmaceuticals manufacturing industry	Free	-	Zero

e) By inserting Customs Procedure Code (CPC) 443 and corresponding entries in columns 2,3,4,5,6,7,8,9,10,11, and 12 as shown hereunder:-

2	3	4	5	6	7	8	9	10	11	12
4000.443	<p>---New minibuses and minibuses used for a period not exceeding five (5) years of seating capacity from 11 to 44 persons including driver</p> <p><b><u>Special requirement</u></b> If vehicles admitted to this procedure are subsequently disposed of, except for direct exportation, 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. The</p>	U	Free	Free	Free	Free	Free	-	Zero	<b>3%</b>

	Commissioner General may determine a value or remit a part of any specific duty in respect of such vehicle and may impose a fine of not less than fifty per cent of the Value for Duty Purposes for failure to re-export the vehicle.									
4071.443	<p>---New minibuses and minibuses used for a period not exceeding five (5) years of seating capacity from 11 to 44 persons including driver</p> <p><b><u>Special requirement</u></b> If vehicles admitted to this procedure are subsequently disposed of, except for direct exportation, 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</p>	U	Free	Free	Free	Free	Free	-	Zero	<b>3%</b>

	<p>this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of such vehicle and may impose a fine of not less than fifty per cent of the Value for Duty Purposes for failure to re-export the vehicle.</p>									
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