



# GOVERNMENT GAZETTE

## OF THE

# REPUBLIC OF NAMIBIA

N\$10.56

WINDHOEK - 24 May 1996

No. 1315

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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 100

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

Heading	Sub-Heading	C D	Article Description	Statistical Unit	Rate of Duty	Anno- tations
87.01			By the substitution for subheading No. 8701.20 of the following:			
	"8701.20		Road tractors for semi-trailers:			
	.10	9	Of a vehicle mass not exceeding 1 600 kg	u	65%	
	.20	6	Of a vehicle mass exceeding 1 600 kg	u	40%"	

87.02	.20	6	exceeding 1 600 kg Of a vehicle mass exceeding 1 600 kg	u	40%"	
			By the substitution for subhead- ings Nos. 8702.10.90 and 8702.90 of the following:			
	“.80	9	Of a vehicle mass not exceeding 2 000 kg	u	65%	
	.90	6	Other	u	40%	
	8702.90		Other:			
87.03	.10	4	Of a vehicle mass not exceeding 2 000 kg	u	65%	
	.20	1	Of a vehicle mass exceeding 2 000 kg	u	40%"	
			By the substitution for subheading No. 8703.21.90 of the following:			
	“.90	0	Other	u	65%"	
			By the substitution for subheading No. 8703.22.90 of the following:			
	“.90	7	Other	u	65%"	
			By the substitution for subheading No. 8703.23.90 of the following:			
	“.90	3	Other	u	65%"	
			By the substitution for subheading No. 8703.24.90 of the following:			
	“.90	5	Other	u	65%"	
			By the substitution for subheading No. 8703.31.90 of the following:			
	“.90	5	Other	u	65%"	
			By the substitution for subheading No. 8703.32.90 of the following:			
	“.90	1	Other	u	65%"	

87.04			By the substitution for subheading No. 8703.33.90 of the following:			
	“.90	8	Other	u	65%”	
			By the substitution for subheading No. 8703.90.90 of the following:			
	“.90	6	Other	u	65%”	
			By the substitution for subheading No. 8704.21.90 of the following:			
	“.80	7	Other of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg	u	65%	
	.90	4	Other	u	40%”	
			By the substitution for subheading No. 8704.22.90 of the following:			
	“.90	0	Other	u	40%”	
			By the substitution for subheading No. 8704.23.90 of the following:			
	“.90	7	Other	u	40%”	
			By the substitution for subheading No. 8704.31.90 of the following:			
	“.80	1	Other, of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg	u	65%	
	.90	9	Other	u	40%”	
			By the substitution for subheading No. 8704.32.90 of the following:			
	“.90	5	Other	u	40%”	
			By the substitution for subheading No. 8704.90.90 of the following:			

	“.80	2	Other, of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg	u	65%	
	.90	2	Other	u	40%”	
<b>87.06</b>			By the substitution for heading No. 87.06 of the following:			
<b>“87.06</b>	8706.00		<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:</b>			
	8706.00.10	8	Of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	u	65%	
	.20	5	Of a vehicle mass exceeding 1 600 kg or of a G.V.M. exceeding 3 500 kg	u	40%”	

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 101

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996**

**SCHEDULE**

	<b>Anno- tations</b>
<p><b>Section XXII</b></p> <p>By the insertion after Section XXI of the following</p> <p><b>“SECTION XXII</b></p> <p><b>SPECIAL CLASSIFICATION PROVISIONS</b></p> <p><b>CHAPTER 98</b></p> <p><b>ORIGINAL EQUIPMENT COMPONENTS</b></p> <p><b>ADDITIONAL NOTES:</b></p> <ol style="list-style-type: none"> <li>1. Motor vehicle manufacturers importing goods provided for in this Chapter must be approved by the Permanent Secretary: Trade and Industry and must be registered with the Commissioner as a manufacturing ware-house.</li> <li>2. Automotive components described in any other Chapter of Schedule No. 1 shall, if imported by a motor vehicle manufacturer approved by the Permanent Secretary: Trade and Industry for the assembly or manufacture of motor vehicles referred to in this Chapter, be deemed to be original equipment components classifiable in this Chapter.</li> <li>3. Original equipment components shall include all automotive components to be utilised in the assembly or manufacture of specified motor vehicles but excluding replacement and after market parts and materials and consumables as defined in Note 4.</li> <li>4. (a) “Materials” and “consumables” are goods classifiable in headings Nos. 27.00 to 38.00 (excluding headings Nos. 30.05 to 30.06), 39.01 to 39.16, 39.17 (excluding cut-to-size, with fittings or profile shapes), 39.18 to 39.21, 40.01 to 40.05, 40.06 (excluding profile shapes), 40.07, 40.08 to 40.09 (excluding cut-to-size, fittings and profile shapes), 41.00, 43.01 to 43.02, 44.01 to 44.13, 45.00 to 47.00, 48.01 to 48.15, 50.00 to 55.00, 56.00 to 57.00 (excluding made-up articles), 58.00, 59.00</li> </ol>	

<p>(excluding made-up articles), 60.00, 70.01 to 70.05, 72.00, 73.03 to 73.06 (excluding cut-to-size), 73.12 to 73.14, 73.15 (excluding made-up articles), 74.01 to 74.10, 74.11 to 74.12 (excluding cut-to-size), 74.13 to 74.14, 75.01 to 75.06, 75.07 (excluding cut-to-size and fittings), 76.01 to 76.07, 76.08 (excluding cut-to-size), 78.01 to 78.04, 78.05 (excluding cut-to-size and fittings), 79.01 to 79.05, 79.06 (excluding cut-to-size and fittings), 80.01 to 80.05, 80.06 (excluding cut-to-size and fittings), 81.00 (excluding articles thereof) and 85.44 (excluding made-up articles).</p> <p>(b) "consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.</p> <p>(c) Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule, the first two digits of which correspond to the two digits referred to in this Part.</p> <p>5. Original equipment components for motor vehicles enumerated under heading No. 98.01 shall not include automotive components of which -</p> <p>(i) the floor panels, body sides or roof panels are permanently attached to each other (excluding cabs);</p> <p>(ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor panels or chassis frames; or</p> <p>(iii) the cabs are fitted to chassis frames (excluding such vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).</p> <p>6. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.</p>	
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7.	The expression "mono-built" shall be taken to mean a vehicle -	
(i)	without a chassis frame in which the body itself supports the engine, transmission and axles; or	
(ii)	of unitary body construction, with or without certain elements of the chassis incorporated in the body.	

Heading	Sub-heading	C D	Article Description	Statistical Unit	Rate of Duty	Anno- tations
98.01	9801.00		Original equipment components:			
	9801.00.10	0	For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg	kg	49%	
	.15	0	For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg	kg	49%	
	.20	7	For motor vehicles for the transport of ten or more persons including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000 kg	kg	49%	
	.25	8	For motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02 of a vehicle mass exceeding 2 000 kg (excluding vehicles of subheading No. 8702.10.10)	kg	49%	
	.30	4	For motor cars (including station wagons) of heading No. 87.03	kg	49%	
	.40	1	For motor vehicles for the transport of goods of heading No. 87.04 of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding vehicles designed for off-highway	kg	49%	

			use)			
	.45	2	For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. exceeding 3 500 kg (excluding vehicles designed for off-highway use)	kg	49%	
	.50	9	For chassis fitted with engines of heading No. 87.06, for motor vehicles of headings Nos. 87.01 to 87.05 of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding vehicles designed for off-highway use)	kg	49%	
	.55	8	For chassis fitted with engines of heading No. 87.06 of a vehicle mass exceeding 1 600 kg or of a G.V.M. exceeding 3 500 kg, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding vehicles designed for off-highway use)	kg	49%	

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 102

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

Tariff Item	Tariff Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
117.00, 117.01, 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30		By the deletion of tariff items 117.00, 117.01, 117.05, 117.21, 117.22, 117.24, 117.26, 117.27, 117.29 and 117.30.			

**GOVERNMENT NOTICE****CUSTOMS AND EXCISE ACT, 1964**

No. 103

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 3**

Under section 47 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

316.13				By the deletion of the Note.		
317.02				By the insertion after rebate code 01.00 to tariff heading No. 00.00 of the following:		
		"02.00	04	Components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, with compression-ignition internal combustion piston engines (diesel or semi-diesel) fitted with interior parcel	Full duty	

317.03 and 317.04 "317.03"				racks, air conditioner, toilet, kitchen units complete with electrical power outlets, refrigerators, jet vents and reading lights	
		03.00	09	Components, for the manufacture of shuttle cars for use in underground mines, low-construction flame-proof vehicles, equipped with control mechanisms both in the front and rear, for use in underground mines	Full duty
		04.00	03	Components, for the manufacture of off-the-road logging trucks	Full duty"
				By the substitution for rebate item 317.03 of the following:	
				<b>Industry:</b> Road tractors, motor cars and other motor vehicles principally designed for the transport of persons including station wagons, motor vehicles for the transport of goods and chassis fitted with engines for the motor vehicles of heading Nos. 87.01 to 87.05	
				Note:  This rebate item only covers automotive components excluded from Chapter 98 of Schedule No. 1 by virtue of Note 5 to the said Chapter in such quantities and at such times and subject to a manufacturing programme as agreed upon by members of the common customs area and subject to such further conditions as determined by such members in terms of a specific permit issued by the Permanent Secretary: Trade and Industry.	
		01.02	21	Disassembled for road tractors for semi-trailers of subheading No. 8701.20.	Full duty less 24.5%
		02.02	24	Disassembled for motor vehicles for the transport of ten or more persons, including the driver of heading No. 87.02.	Full duty less 24.5%
		03.02	28	Disassembled for motor cars (including station wagons) of heading No. 87.03.	Full duty less 24.5%

317.04	04.02	23	Disassembled for motor vehicles for the transport of goods of heading No. 87.04	Full duty less 24.5%
	05.02	28	Disassembled chassis fitted with engines of heading No. 87.06 for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10)	Full duty less 24.5%”
<p><b>Industry: Specified motor vehicles</b></p> <p>Notes:</p> <ol style="list-style-type: none"> <li>1. The extent of rebate provided for in this item shall not exceed the duty payable on the goods imported in terms of Chapter 98 of Schedule No. 1.</li> <li>2. Registrants under rebate item 317.04 shall submit accumulative quarterly returns to the Controller and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of the quarter provided that at the end of an accounting period as defined in Note 3, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption, provided further that the final payment shall be made within thirty days from the closing date of the relative accounting period.</li> <li>3. The accounting periods for the purposes of rebate codes 01.04 to 05.06 to rebate item 317.04 shall be as follows: <ol style="list-style-type: none"> <li>(a) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for five periods commencing on 1</li> </ol> </li> </ol>				

				<p>September 1995, consisting of a four months' period followed by four periods of three months each and shall end on 31 December 1996.</p> <p>(b) The second and ensuing accounting periods shall be on a quarterly basis commencing on 1 January 1997.</p> <p>4. "Import rebate credit certificates" means certificates issued by the Permanent Secretary: Trade and Industry in respect of eligible exports of goods defined in Note 5 and duty free allowance as defined in Note 11.</p> <p>5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:</p> <p>(a) Specified motor vehicles defined in Note 7 exported by a manufacturing warehouse.</p> <p>(b) Automotive components as defined in Note 6 and automotive tooling as defined in Note 10 on production of a certificate issued by the Permanent Secretary: Trade and Industry to be eligible to earn import rebate credits provided such components were wholly or partly manufactured in the common customs area, not less than twenty five per cent of the factory of works cost of the component is represented by the sum of the cost of labour, the value of materials and the factory overhead expenses incurred in the common cus-</p>	
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				<p>toms area and the final process of manufacture was carried out in the common customs area. Painting and packing operations are not regarded as a final process of manufacture.</p> <p>(c) For purposes of import rebate credit certificates "automotive tooling" shall be regarded as components.</p> <p>6. "Automotive components" means a new article (i.e. a single entity) which can be identified as being of a generic type mainly used in the manufacture of specified motor vehicles of original equipment automotive components including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles including blanks and rough castings, having the essential character of automotive components but excluding disassembled new motor vehicles.</p> <p>7. "Specified motor vehicles" means -</p> <p>(a) road tractors for semi-trailers of subheading No. 8701.20;</p> <p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02 (excluding vehicles of subheading No. 8702.10.10);</p> <p>(c) motor cars (including station wagons) of heading No. 87.03;</p> <p>(d) motor vehicles for the transport of goods of heading No. 87.04 (excluding motor vehicles for off-highway use); and</p> <p>(e) chassis fitted with engines of heading No. 87.06 for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10).</p>	
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			<p>8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18.</p> <p>9. The expression "foreign currency earnings" means the free carrier value (i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free-on-rail (f.o.r.), or free-on-truck (f.o.t.), at the border) of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely:</p> <p>(a) Freight and insurance costs in respect of eligible exports, outside the common customs area, regardless whether or not these costs have been paid for in the common customs area;</p> <p>(b) any expenditure or costs, of whatever nature incurred by an exporter of claimant for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to -</p> <p>(i) commission paid to an overseas representative;</p> <p>(ii) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and</p> <p>(iii) any taxes, sales or import and excise duties.</p>	
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				<p>This is regardless of whether, or not, such expenditure or costs have been paid, or are payable, in the common customs area, provided that, in the event of any dispute arising as to the determination of foreign currency earnings, the Permanent Secretary: Trade and Industry may, within his sole discretion, determine a notional foreign currency earning.</p> <p>10. "Automotive tooling" means -</p> <ul style="list-style-type: none"> <li>- dies for drawing or extruding metal, of subheading No. 8207.30;</li> <li>- tools for pressing, stamping or punching, of subheading No. 8207.30;</li> <li>- work holders of subheading No. 8466.20;</li> <li>- assembly jigs of subheading No. 8479.89; and</li> <li>- injection moulds, moulding patterns and moulds of heading No. 84.80,</li> </ul> <p>where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles.</p> <p>11. "Duty free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12 plus in respect of each motor vehicle with a value for duty free allowance purposes of less than N\$40 000, 0,002 per cent per N\$1 value in respect of each N\$1 value less than N\$40 000.</p>		
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			<p>12. "The value for duty free allowance purposes" means the price to major dealers (excluding excise duties, sales tax and additional sales duty) less a percentage of such price determined by the Permanent Secretary: Trade and Industry in respect of all motor vehicles produced in terms of rebate codes 01.04 to 05.06 to rebate item 317.04 during a quarter and ready for sale provided such value shall be reduced by the value originally allocated to any such motor vehicles exported.</p> <p>In the case of new models for which prices have not yet been determined in the market place, the Permanent Secretary: Trade and Industry may determine a price in consultation with the motor vehicle manufacturer.</p> <p>13. For purposes of Note 12 the Permanent Secretary: Trade and Industry shall subject to such conditions as he may impose, issue an import rebate credit certificate in respect of the duty free allowance applicable to a motor vehicle manufacturer within fourteen days after the closing date of the quarter.</p> <p>14. The duty free allowance as reflected on an import rebate credit certificate in any period shall in the first instance be utilised by such manufacturer to reduce the value of original equipment components entered under rebate codes 01.04 to 05.06 to rebate item 317.04. Any excess duty free allowance on such certificate may be utilised by such manufacturer to reduce the value of motor vehicles imported under rebate item 460.17.</p>		
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				<p>15. (i) The motor vehicle manufacturer shall obtain certificates (forms DA 190) as prescribed by rule declaring the foreign currency usage in respect of components for use in the manufacture of motor vehicles, purchased from any person in the common customs area which are approved and registered with the Permanent Secretary: Trade and Industry. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time.</p> <p>(ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods shall be deemed to be the price at which such goods were purchased by the motor vehicle manufacturer.</p> <p>16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported.</p> <p>(ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a motor vehicle manufacturer shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components.</p>	
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				<p>and imported materials excluding consumables incorporated into such exports</p> <p>(iii) If such certificates duly completed are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported shall be deemed to be the full value of the foreign currency earning.</p> <p>(iv) The value of precious metals in respect of catalytic converters whether or not incorporated in exhaust systems shall be restricted to 90% of the value of common customs area precious metals incorporated therein.</p> <p>17. For the purposes of Notes 15 and 16 the Permanent Secretary: Trade and Industry may prescribe the method and basis of calculation and shall verify the correctness of the foreign currency usage declared on such certificates.</p> <p>18. "Foreign currency usage" means the value for customs duty purposes of any imported goods (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or purchased from any person in the common customs area and used in the manufacture or assembly of automotive components, motor vehicles and automotive tooling.</p> <p>19. In addition to any liability of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency</p>	
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			<p>usage shall be liable for any discrepancies resulting from the underdeclaration of foreign currency usage by such component manufacturers and suppliers.</p> <p>20. The Permanent Secretary: Trade and Industry may issue import rebate credit certificates to exporters approved by him in respect of eligible exports as defined in Note 5 exported provided the undermentioned conditions are complied with before any such certificate is issued:</p> <p>(a) Such goods were packed and exported under customs supervision; and</p> <p>(b) all export documentation supported by duly completed forms DA 190 and proof that payment for the goods exported has been received are produced to the Permanent Secretary: Trade and Industry not later than twelve months from the date of the export bill of entry.</p> <p>Such certificates shall be valid for a period of twelve months from the date of first issue provided that no such certificate shall be valid after 31 August 2002.</p> <p>21. For the purposes of Note 20 the Permanent Secretary: Trade and Industry may -</p> <p>(a) prescribe the method and basis on which applications for import rebate credit certificates and the substantiation and verification of such applications, shall be based. All documents which support or may support an application for an import rebate credit certificate in terms of the scheme must be</p>	
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				<p>kept for a period of not less than five years from the date of the certificate and must be available and produced to the Ministry of Trade and Industry on request for purposes of verification;</p> <p>(b) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry.</p> <p>22. In addition to the liability of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which resulted in the issue of an incorrect certificate.</p> <p>23. The Permanent Secretary: Trade and Industry shall specify on the import rebate credit certificate whether automotive components, automotive tooling or specified motor vehicles as defined in Note 7 were exported or whether the certificate is in respect of the duty free allowance.</p> <p>24. Import rebate credit certificates may only be used -</p> <p>(a) by motor vehicle manufacturers to reduce the value of imported automotive components and specified motor vehicles; or</p>		
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				<p>(b) by other importers to claim a refund of import duties paid on automotive components and specified motor vehicles imported by the person in whose name the certificate is issued.</p> <p>25. On application for an import rebate credit certificate the applicant may by means of a letter of authorisation name the beneficiary of such certificate.</p> <p>26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5 exported may subject to Notes 24 and 25 only be transferred once.</p> <p>27. For purposes of this rebate item-</p> <p>(i) the value for customs duty purposes of original equipment components imported (excluding complete consignments not yet unboxed as per specific bills of entry) shall be included in the period during which such goods were entered for warehousing but excluding the value of original equipment components incorporated in motor vehicles exported. For purposes of this note the value of the complete consignments excluded shall be accounted for in the ensuing quarter);</p> <p>(ii) the foreign currency usage of original equipment components acquired from any person in the common customs area during a month shall be recorded in the ensuing month. For example goods received during August 1995 shall be accounted for in September 1995.</p>		
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			<p>28. For the purposes of this rebate item the extent of rebate of "Full duty less the duty calculated in terms of Note 28" means -</p> <p>(i) the value for customs duty purposes as prescribed in Note 27(i);</p> <p>Less</p> <p>(ii) the value for customs duty purposes of -</p> <p>(a) imported automotive components used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other motor vehicle manufacturers or exported;</p> <p>(b) original equipment components returned to overseas suppliers;</p> <p>(c) original equipment components transferred to parts and accessories; and</p> <p>(d) original equipment components which have been incorporated in motor vehicles exported,</p> <p>Plus</p> <p>(iii) the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(ii),</p> <p>Plus</p> <p>(iv) the duty free allowance originally allocated to motor vehicles at the time of production but which were exported,</p>		
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				Less	
				(v) the value reflected on an import rebate credit certificate in respect of the duty free allowance issued in terms of Note 13,	
				Less	
				(vi) the value of import rebate credit certificates.	
98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg.	Full duty less the duty calculated in terms of Note 28	
	02.04	47	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000 kg.	Full duty less the duty calculated in terms of Note 28	
	02.05	44	Original equipment components, for the manufacture of motor cars (including station wagons) of heading No. 87.03	Full duty less the duty calculated in terms of Note 28	
	04.04	49	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading No. 87.04 of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10)	Full duty less the duty calculated in terms of Note 28	
	05.06	43	Original equipment components, for the manufacture of chassis fitted with engines of heading No. 87.06 of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg, for motor vehicles of headings Nos. 87.01 to 87.05.	Full duty less the duty calculated in terms of Note 28	
	06.04	48	Compression ignition engines, not provided for in the above rebate codes, of a cubic displacement of 3 7000 cc or more but not exceeding 22 000 cc including cylinder blocks, cylinder heads, crankshafts and	Full duty less 30%	

			camshafts, whether or not fitted with components, for such engines in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit.		
	07.04	42	Transmissions, not provided for in the above rebate codes, designed to operate without torque converters or fluid flywheels for vehicles of a G.V.M. of 7 500 kg or more including main housings, shafts and gears, whether or not fitted with any components, for such transmissions in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit.	Full duty less 30%	
	08.04	47	Driving axles, not provided for in the above rebate codes, with differentials whether or not including foundation brakes, wheel hubs and brakedrums for vehicles of a G.V.M. of 16 000 kg or more (other than vehicles for the transport of persons) including main axle housings, shafts and gears, whether or not fitted with any components, for such driving axles, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit.	Full duty less 30%	
	09.04	41	Cabs or bodies, not provided for in the above rebate codes, fitted with bonnets, doors and tailgates whether or not painted or trimmed or fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit.	Full duty less 20%	
	10.04	44	Pneumatic tyres, not provided for in the above rebate codes, whether or not fitted to wheel rims, in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit.	Full duty less 30%	
	90.04	43	Original equipment components not provided for in the above rebate codes.	Full duty"	

317.06			By the insertion after rebate code 02.00 to tariff heading No. 00.00 of the following:	
"317.06	03.00	06	<p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the Ministry of Trade and Industry.</p> <p>Provided that -</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer."</p>	Full duty

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 104

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 4**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angola****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

<b>Rebate Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>	<b>Anno- tations</b>
460.17	"8701.20	01.06	63	By the insertion after tariff heading No. 87.00 of the following:  Road tractors for semi-trailers, cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and	Not ex- ceeding the duty	

				Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	as calculated in terms of the notes to this rebate item	
	87.02	01.04	44	Motor vehicles for the transport of ten or more persons, including the driver, cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item	
	87.03	01.04	40	Motor cars (including station wagons), cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item	
	87.04	01.04	47	Motor vehicles for the transport of goods (excluding motor vehicles of subheading No. 8704.10) cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item	
	87.06	01.04	44	Chassis fitted with engines, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for vehicles of subheading No. 8704.10) cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item	
				Notes:		
				1. For the purposes of this rebate item the extent of rebate "not exceeding		

				<p>the duty as calculated in terms of the note to this rebate item" means the customs duty payable must be calculated on a value determined as follows:</p> <p>(i) The value for customs duty purposes of motor vehicles imported less the value reflected on an import rebate credit certificate in the name of the importer in respect of excess duty free allowance adjusted in terms of Note (iii) and less the value of an import rebate credit certificate in respect of automotive components, specified motor vehicles and automotive tooling exported as adjusted in terms of Note (ii).</p> <p>(ii) The value of import rebate credit certificates in respect of eligible automotive components, automotive tooling and motor vehicles manufactured under rebate codes 06.04 to 90.04 to rebate item 317.04 exported shall be reduced by twenty-five per cent.</p> <p>(iii) The value of import rebate credit certificates in respect of excess duty free allowance shall be reduced by twenty-five per cent.</p> <p>2. These notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p>		
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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 105

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 5**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

<b>Refund Item</b>	<b>Tariff Heading</b>	<b>Code</b>	<b>C D</b>		<b>Extent of Refund</b>	<b>Anno- tation s</b>
536.00, 537.00 and 538.00				By the insertion after refund item 534.00 of the following:		



"536.00	00.00	01.00	00	<b>MOTOR VEHICLE PARTS AND ACCESSORIES</b>  Automotive components on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components in the manufacture of specified motor vehicles as defined in Note 7 to rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:  (i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;  (ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced; and  (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer.	Full duty	
537.00				<b>MOTOR VEHICLES</b>  Note:  The value of import rebate credit certificates in respect of eligible automotive components, automotive tooling and motor vehicles manufactured under rebate code Nos. 06.04 to 90.04 to rebate item 317.04 exported shall be reduced by twenty-five per cent.		
	8701.20	01.06	69	Road tractors for semi-trailers.	Not exceeding the duty in Part 1 of Sche-	

					<p>dule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item.</p>	
	87.02	01.04	40	Motor vehicles for the transport of ten or more persons; including the driver	<p>Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item.</p>	
	87.03	01.04	46	Motor cars (including station wagons)	<p>Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the</p>	

					value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item.	
	87.04	01.04	42	Motor vehicles for the transport of goods (excluding motor vehicles of subheading No. 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates issued in the name of the importer and subject to the Note to this item.	
	87.06	01.04	45	Chassis fitted with engines, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the im-	

538.00	00.00	01.05	00	Automotive components	port rebate credit certificates issued in the name of the importer and subject to the Note to this item.  Not exceeding the duty applicable to such goods in Part I of Schedule No. 1 calculated on the value reflected on import rebate credit certificates"
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**GOVERNMENT NOTICE**

**MINISTRY OF FINANCE**

No. 106

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 6**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula**

**Minister of Finance**

**Windhoek,**

**22 May 1996**

**SCHEDULE**

<b>Rebate Item</b>	<b>Tariff Item</b>	<b>Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>	<b>Extent of Refund</b>	<b>Anno- tations</b>
601.05, 601.07 and 601.08				By the deletion of rebate items 601.05, 601.07 and 601.08.			
602.01				By the deletion of rebate item 602.01.50.			
602.02				By the deletion of rebate item 602.02.20.			
603.01				By the deletion of rebate item 603.01.50.			
608.02				By the deletion of rebate item 608.02.10.			
609.17				By the deletion of rebate item 609.17.			
609.22				By the deletion of rebate item 609.22.25.			

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 107

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended with retrospective effect to 22 December 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

	<b>Anno- tations</b>
<b>Notes:</b> By the insertion after the title to Section B of Part 2 of Schedule No. 1 of the following:  "NOTES:  1. For the purposes of the calculation of the excise duty in items 126.01 to 126.05 "A" means the recommended price to the retailer less 20 per cent less sales tax and additional sales duty.  2. For the purposes of the calculation of the customs duty in items 126.01 to 126.05 "B" means the value for the <i>ad valorem</i> customs duty purposes as prescribed in section 65(8)(a) of the Act."	

Item	Heading	Sub-heading	Article description	Rate of Duty		An-notations
				Excise	Customs	
126.01, 126.02, 126.03, 126.04 and 126.05			By the insertion after item 124.75 of the following:			
"126.01	87.01		<b>Tractors (excluding tractors of heading No. 87.09):</b>			
		8701.20	Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600 kg	{{(0,000035 xA)-0,5}% (See Note 1 to this Part)	{{(0,000035 xB)-0,5}% (See Note 2 to this Part)	
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty purposes of less than N\$80 000	{{(0,000035 xA)-0,5}% (See Note 1 to this Part)	{{(0,000035 xB)-0,5}% (See Note 2 to this Part)	
126.03	87.03	8703.00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses)	{{(0,000035 xA)-0,5}% (See Note 1 to this Part)	{{(0,000035 xB)-0,5}% (See Note 2 to this Part)	
126.04	87.04	8704.00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles, for use in underground mines)	{{(0,000035 xA)-0,5}% (See Note 1 to this Part)	{{(0,000035 xB)-0,5}% (See Note 2 to this Part)	
126.05	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of	{{(0,000035 xA)-0,5}% (See Note 1 to this Part)	{{(0,000035 xB)-0,5}% (See Note 2 to this Part)	



			subheading No. 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not ex- ceeding 3 500 kg			
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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 108

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended with retrospective effect to 1 September, 1995 to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

Heading	Subheading	C. D.	Article Description	Statistical Unit	Rate of Duty	Annotations
<b>87.02</b>	“.80	9	By the substitution of subheading No. 8702.10.80 of the following: Other, of a vehicle mass not exceeding 2 000 kg	u	65%	
<b>87.04</b>	“.80	7	By the substitution of subheading No. 8704.21.80 of the following: Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass	u	65%	

87.06			not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab.		
			By the substitution of subheading No. 8704.31.80 of 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. By the substitution of subheading No. 8704.90.80 of the following:  By the substitution of subheading No. 8704.90.80 of the following:	u	65%”
	“.80	2	Other, of a vehicle mass not exceeding 2 000kg or a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1600kg or a G.V.M. not exceeding 3 500kg per chassis fitted with a cab.	u	65%”
			By the substitution for subheading No. 8706.00.20 of the following:		
	“.20	5	Other, of a vehicle mass exceeding 1 600kg and of a G.V.M. exceeding 3 500kg.	u	40%”

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 109

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Winhdoek,****22 May 1996****SCHEDULE**

	Annotations
By the substitution of section XXII of the following:  <b>"SECTION XXII</b> SPECIAL CLASSIFICATION PROVISIONS  CHAPTER 98 ORIGINAL EQUIPMENT COMPONENTS  <b>Additional notes:</b>  1. Motor vehicle manufacturers importing original equipment components provided for in this Chapter must be approved by the Permanent-Secretary: Trade and Industry.  2. Automotive components described in any other Chapter of Schedule No. 1 shall, if imported by a motor vehicle manufacturer approved by the Permanent-Secretary:	

Trade and Industry for the assembly or manufacture of motor vehicles specified in this Chapter, be deemed to be original equipment components classifiable in this Chapter.

3. Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this Chapter, but shall not include consumables or materials if not cut to size or shape or made up suitable for such use.
4. (a) "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but do not form part of such motor vehicles or components.  
  
(b) Any reference in this Chapter to a tariff heading comprising two digits followed by a point and two noughts (for example 01.00) shall, for the purposes of Note 5 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule, the first two digits of which correspond to the two digits referred to in this Part.
5. Original equipment components for motor vehicles enumerated under heading No. 98.01 shall not include automotive components of which -
  - (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600kg and a G.V.M. exceeding 3 500kg in which case the cabs may be assembled and trimmed);
  - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instruments are fitted to such floor panels or chassis frames; and
  - (iii) the bodies/cabs are fitted to floor panels or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000kg).
6. The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
7. The expression "mono-built" shall be taken to mean a vehicle -
  - (i) without a chassis frame in which the body itself supports the engine, transmission and axles; or
  - (ii) of unitary body construction, with or without certain elements of the chassis incorporated in the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

Heading	Subheading	C. D.	Article Description	Statistical Unit	Rate of Duty	Annotations
<b>98.01</b>	9801.00		<b>Original equipment components:</b>			
	9801.00.10	0	For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1600kg	kg	49%	
	.15	0	For road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600kg	kg	49%	
	.20	7	For motor vehicles for the transport of ten or more persons including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000kg	kg	49%	
	.25	8	For motor vehicles for the transport of ten or more persons including the driver of heading No. 87.02 of a vehicle mass exceeding 2 000kg (excluding vehicles of subheading No. 8702.10.10)	kg	49%	
	.30	4	For motor cars (including station wagons) of heading No. 87.03	kg	49%	
	.40	1	For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass not exceeding 2 000kg or of a G.V.M. not exceeding 3 500kg, or of a mass not exceeding 1 600kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding dumpers designed for off-high-way use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	kg	49%	
	.45	2	For motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500kg, or of a mass exceeding 1 600kg and of a G.V.M. exceeding 3 500kg per chassis fitted with a cab (excluding dumpers designed for off-high-way use, shuttle cars and low construction flame-proof	kg	49%	

	.50	9	vehicles, for use in underground mines and off-the-road logging trucks) For chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 600kg or of a G.V.M. not exceeding 3 500kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flameproof vehicles, for use in underground mines and off-the-road logging trucks)	kg	49%	
	.55	8	For chassis fitted with engines of heading No. 87.06, of a mass exceeding 1 600kg and of a G.V.M. exceeding 3 500kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flameproof vehicles, for use in underground mines and off-the-road logging trucks)	kg	49%	

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 110

1996

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF SCHEDULE NO. 3**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended with retrospective effect to 1 January 1996, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I Rebate Item	II				III	
	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Anno- tations
316.13	"84.09	01.00	49	By the substitution for tariff heading 84.90 of the following: Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08 subject to a permit in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow.	Full duty"	
	"84.83	01.00	47	By the substitution for tariff heading 84.83 of the following: Parts suitable for use solely or principally with the engines of heading No. 84.07 or	Full duty"	



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			84.08 subject to a permit in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow.		
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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 111

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 3**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended with retrospective effect to 1 January 1996, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
317.03				By the substitution of rebate item 317.03 of the following:		
"317.03				<b>317.03 Industry: Motor vehicle assembly</b>  <b>Note:</b>  This rebate item covers the assembly of disassembled motor vehicles and chassis therefor or the assembly of such vehicles imported in an unassembled condition not complying with the definition in Note 5 to Chapter 98 of Schedule No. 1. Furthermore, the rebate is subject to a manufac-		

				turing programme as agreed upon by the Contracting Parties to the Southern African Customs Union and in such quantities, at such times and subject to such further conditions as determined by the said Contracting Parties in terms of a specific permit issued by the Permanent-Secretary: Trade and Industry.		
87.00	01.02	21		Disassembled or unassembled road tractors for semi-trailers, of sub-heading No. 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less 23%	
	02.02	24		Disassembled or unassembled motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass not exceeding 2 000 kg.	Full duty less 23%	
	03.02	28		Disassembled or unassembled motor cars (including station wagons) of heading No. 87.03	Full duty less 23%	
	04.02	23		Disassembled or unassembled motor vehicles for the transport of goods, of heading No. 87.04, 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 cab (excluding motor vehicles of subheading No. 8704.10)	Full duty less 23%	
	05.02	23		Disassembled or unassembled chassis fitted with engines, of heading No. 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10)	Full duty less 23%	

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 112

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 3**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I Rebate Item	II				III Extent of Rebate	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
317.04				By the substitution of rebate item 317.04 of the following:		
"317.04				Industry: Specified Motor Vehicles		
				Notes:		
				1. The extent of rebate provided for in this item shall not exceed the duty payable on the goods imported in terms of Chapter 98 of Schedule No. 1.		

			<p>2. Registrants under this item shall:</p> <p>(i) (a) during the first accounting period, as defined in Note 3(a), submit a customs account for the first four months period to the Controller and any customs duty due shall be brought to account on bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date for closing of duty accounts occurs and for the four remaining quarters submit accumulative quarterly customs accounts to the Controller and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of each quarter and should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, such differ-</p>		
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				<p>ence in duty shall be refunded to the motor vehicle manufacturer, if, however, the duty payable should be more than that paid at the end of the previous quarter, the motor vehicle manufacturer shall bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; and</p>	
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				<p>(b) during the second and ensuing accounting periods as defined in Note 3(b), submit customs accounts to the Controller and any customs duty due shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of the relative accounting period but not later than the penultimate official working day of the month following the period of three months during which the date for closing of duty accounts occurs.</p> <p>(ii) For the purposes of Notes 2(1)(a) and (b) the duty due shall be the duty applicable on the date of the certificate for removal of excisable/ specified goods ex warehouse (form DA32).</p> <p>3. The accounting periods shall be as follows:</p> <p>(a) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for five periods commencing on 1 September 1995, consisting of a four months'</p>		
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				<p>period followed by four periods of three months each and shall end on 31 December 1996.</p> <p>(b) The second and ensuing accounting periods shall be on a quarterly basis commencing on 1 January 1997.</p> <p>4. "Import rebate credit certificates" means certificates issued by the Permanent Secretary: Trade and Industry in respect of eligible exports of goods defined in Note 5.</p> <p>5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:</p> <p>(a) Specified motor vehicles defined in Note 7 manufactured under this rebate item and exported from the licensed premises by the manufacturer.</p> <p>(b) Motor vehicles manufactured under rebate item 317.07 and exported from the registered premises by the manufacturer.</p> <p>(c) Automotive components and automotive tooling as defined in Note 10 for which a certificate was issued by the Permanent Secretary: Trade and Industry that the export of such components and tooling contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p>	
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				<p>Such components and tooling shall, furthermore, meet the following criteria, namely that -</p> <p>(i) they were wholly or partly manufactured in the common customs area;</p> <p>(ii) not less than 25 per cent of the foreign currency earnings (as defined in Note 9) of the component is represented by the sum of:</p> <ul style="list-style-type: none"><li>- the cost of labour in the common customs area;</li><li>- the value of materials of the common customs area;</li><li>- the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and</li></ul> <p>(iii) the final process of manufacture (which may not include packaging or painting operations) was carried out in the common customs area.</p> <p>(d) Motor vehicles, automotive components and automotive tooling (as defined in Note 10), exported be-</p>	
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			<p>tween 1 June 1995 and 31 August 1995 and which was not utilised under any provision of rebate item 609.17 prior to 1 September 1995.</p> <p>6. For the purposes of Note 5 -</p> <p>(a) the Permanent Secretary: Trade and Industry may, based on information provided by the component manufacturer, in respect of exports considered to be eligible to earn import rebate credits, issue such certificate subject to such conditions as he or she may determine; and</p> <p>(b) "automotive tooling" shall be regarded as automotive components.</p> <p>7. "Specified motor vehicles" means:</p> <p>(a) road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass not exceeding 1 600 kg.</p> <p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading No. 8702.10.10);</p> <p>(c) motor cars (including station wagons) of heading No. 87.03;</p>	
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				<p>(d) motor vehicles for the transport of goods of heading No. 87.04 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 of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and</p> <p>(e) chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).</p> <p>8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18.</p> <p>9. The expression "foreign currency earnings" means the free carrier value [i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit</p>	
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				<p>points in the common customs area, free-on-rail (f.o.r), or free-on-truck (f.o.t.), at the border] of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely:</p> <p>(a) Freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area;</p> <p>(b) any expenditure or costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to -</p> <p>(i) commission paid to an overseas representative;</p> <p>(ii) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and</p> <p>(iii) any taxes, or sales, import and excise duties.</p> <p>Whether or not such expenditure or costs have been paid, or are payable, in the common customs</p>	
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			<p>area, provided that, in the event of any dispute arising as to the determination of foreign currency earnings, the Permanent Secretary: Trade and Industry may determine a notional foreign currency earning.</p> <p>10. "Automotive tooling" means -</p> <ul style="list-style-type: none"><li>- dies for drawing or extruding metal, of subheading No. 8207.20;</li><li>- tools for pressing, stamping or punching, of subheading No. 8207.30;</li><li>- work holders of subheading No. 8466.20;</li><li>- assembly jigs of subheading No. 8479.89; and</li><li>- injection moulds, moulding patterns and moulds of heading No. 84.80,</li></ul> <p>where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles.</p> <p>11. "Duty free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12 plus in respect of each motor vehicle of a value for duty free allowance purposes of less than N\$40 000, .0030 per cent per N\$1 value in respect of each N\$1 value less than N\$40 000.</p> <p>12. The value for duty free allowance purposes means the value, determined on the basis</p>	
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				<p>prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter, provided that such value shall further be reduced by the value for duty free allowance purposes allocated in any previous period, to any such motor vehicle exported during the specific quarter.</p> <p>For the purpose of this note:</p> <p>(a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price for the domestic market (exclusive of ASD or sales tax and <i>ad valorem</i> excise duty in terms of Schedule 1 Part 2B), applicable to such motor vehicle/s at the time of production thereof, less a company specific percentage/s determined by the Permanent Secretary: Trade and Industry on a quarterly basis;</p> <p>(b) the company's specific percentage/s shall be based on the financial information of the quarter prior to the production quarter and shall <i>inter alia</i> include the variance/s between the average recommended retail list price/s (exclusive of VAT and <i>ad valorem</i> excise duty in terms of Schedule 1 Part 2B), and the average in-</p>		
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			<p>voice price/s (excluding ASD or sales tax and <i>ad valorem</i> excise duty) of the specific motor vehicle manufacturer, plus any other cost item/s which may result in a distortion of sales prices/s which may include, but not limited to discounts, commissions and service contracts. The information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act;</p> <p>(c) the Permanent Secretary: Trade and Industry may determine the appointment of any related item and may, if the company specific percentage/s were incorrectly calculated, adjust such percentage/s retrospectively;</p> <p>(d) the Permanent Secretary: Trade and Industry may request a report that includes computations and schedules supporting the calculation of the company specific percentage/s from the registered motor vehicle manufacturer, or his or her registered practising accountant or auditor at the cost of the Registered Motor Vehicle Manufacturer;</p>	
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				<p>(e) the Permanent Secretary: Trade and Industry may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage/s in consultation with the motor vehicle manufacture;</p> <p>(f) the Commissioner may, in the case of any model for which a recommended retail list price (exclusive of ASD or sales tax and <i>ad valorem</i> excise duty) is not available, determine a recommended price in consultation with the motor vehicle manufacturer.</p> <p>13. For the purpose of Note 12:</p> <p>(i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage/s shall be kept for a period of not less than three years from the end of the producing quarter and shall be made available and produce to the Ministry of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable;</p> <p>(ii) the Permanent Secretary: Trade and Industry may, for the period of 1 Sep-</p>		
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			<p>tember 1995 to 31 December 1995, determine a provisional company's specific percentage/s in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect.</p> <p>14. The duty free allowance in any period shall in the first instance be utilised by such manufacturer to reduce the value of original equipment components entered under this rebate item and the foreign currency usage incorporated in original equipment components purchased from any person in the common customs area. Any excess duty free allowance may be utilised by such manufacturer to reduce the value of motor vehicles imported under rebate item 460.17.</p> <p>15. (i) The motor vehicle manufacturer shall obtain certificates (forms DA 190) as prescribed by rule declaring the foreign currency usage in respect of automotive components for use in the manufacture of motor vehicles, purchased from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time.</p> <p>(ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods shall be deem-</p>		
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				<p>ed to be the price at which such goods were purchased by the motor vehicle manufacturer.</p>		
				<p>16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported.</p>		
				<p>(ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a motor vehicle manufacturer shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such exports.</p>		
				<p>(iii) If such certificates duly completed are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported shall be deemed to be the full value of the foreign currency earning.</p>		

				<p>(iv) The value of precious metals in respect of catalytic converters whether or not incorporated in exhaust systems shall be restricted to 90% of the value of common customs area precious metals incorporated therein.</p> <p>17. For the purposes of Notes 15 and 16, the Permanent Secretary: Trade and Industry may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage.</p> <p>18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and driveaxle lubricating oils) imported by or purchased from any person in the common customs area and used in the manufacture or assembly of automotive components, specified motor vehicles and automotive tooling.</p> <p>19. In addition to any liability of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the</p>	
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			<p>underdeclaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate.</p> <p>20. The Permanent Secretary: Trade and Industry may issue import rebate credit certificates to exporters approved by him in respect of eligible exports as defined in Note 5 exported, provided the undermentioned conditions are complied with:</p> <p>(a) Such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner; and</p> <p>(b) all export documentation supported by duly completed forms DA 190, and proof of repatriation of funds for the goods exported be kept available by the registered exporter under such conditions that may be determined by the Permanent Secretary: Trade and Industry.</p> <p>(c) In order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the Permanent Secretary: Trade and Industry not later than 12 months from the date of the export bill of entry.</p>	
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			<p>(d) Only goods which have physically left the common customs area may qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the Permanent Secretary: Trade and Industry, has been furnished to include evidence that the payment of such proceeds emanates from the direct inflow of foreign exchange through a registered banking institution.</p> <p>Non-compliance with any of the above will not release the user of the import rebate credit certificate of any obligations in terms of this item.</p> <p>21. For the purposes of Notes 15 and 20, the Permanent Secretary: Trade and Industry may:</p> <p>(a) prescribe the method, basis and conditions on which applications for import rebate credit certificates and the substantiation and verification of such application, shall be based. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of the scheme, shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documents not be available all benefits</p>	
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				<p>relating to such documents are recoverable.</p> <p>(b) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry.</p> <p>22. In addition to the liability of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which resulted in the issue of an incorrect certificate and shall remain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him or her to prove his or her entitlement to the rebate.</p> <p>23. The Permanent Secretary: Trade and Industry shall indicate, based on information supplied by the applicant, on the import rebate credit certificate, whether it is in respect of automotive components, automotive tooling or motor vehicles exported.</p>		
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			<p>24.Import rebate credit certificates may only be used -</p> <p>(a) by motor vehicle manufacturers to reduce the value of imported automotive components and specified motor vehicles; or</p> <p>(b) by other importers to claim a refund of import duties paid on automotive components and specified motor vehicles imported by the person in whose name the certificate is issued.</p> <p>25.On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any limitations or impediments that might at any time be applicable to such import rebate credit certificate.</p> <p>26.Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5 exported may subject to Notes 24 and 25 only be transferred once.</p> <p>27.For the purposes of this item -</p> <p>(a) the value for customs duty purposes of original equipment components imported (excluding complete consignments not yet unboxed as per specific bills of entry) shall be included in the</p>	
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				<p>period during which such goods were entered for warehousing. For the purposes of this note the value of the complete consignments excluded shall be carried forward as an opening balance for the ensuing quarter;</p> <p>(b) the foreign currency usage of original equipment components acquired from any person in the common customs area during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) of the programme goods received during the four months period 1 June 1995 to 30 September 1995 shall be accounted for in the four months period 1 September 1995 to 31 December 1995.</p> <p>28.(a) The Permanent Secretary: Trade and Industry may at any time verify any matter or information relating to this item save for those relating to the Commissioner.</p> <p>(b) The Permanent Secretary: Trade and Industry may withdraw an import rebate credit certificate which was issued on the basis of incorrect information pertaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s).</p>		
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				<p>(c) In the event of any dispute arising as to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the Permanent Secretary: Trade and Industry will be final.</p> <p>29. For the purposes of this rebate item the extent of rebate of "Full duty less the duty payable on the value calculated in terms of Note 29" means -</p> <p>(i) the value for customs duty purposes as prescribed in Note 27(a);</p> <p>Less</p> <p>(ii) the value for customs duty purposes of -</p> <p>(a) imported automotive components used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other motor vehicle manufacturers or exported;</p> <p>(b) original equipment components returned to overseas suppliers;</p> <p>(c) original equipment components transferred to parts and accessories; and</p> <p>(d) original equipment components which have been incorporated in motor ve-</p>		
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				hicles exported		
				(iii) plus the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b),		
				Plus		
				(iv) the duty free allowance originally allocated to motor vehicles at the time of production but which were exported,		
				Less		
				(v) the duty free allowance calculated in terms of Note 12,		
				Less		
				(vi) the value of import rebate credit certificates.		
				30.To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.		
98.01	01.04	45	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading No. 8701.20, of a vehicle mass not exceeding 1 600 kg.	Full duty less the duty payable on the value calculated in terms of Note 29		

	02.04	47	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02 of a vehicle mass not exceeding 2 000 kg.	Full duty less the duty payable on the value calculated in terms of Note 29
	02.05	44	Original equipment components, for the manufacture of motor cars (including station wagons) of heading No. 87.03.	Full duty less the duty payable on the value calculated in terms of Note 29
	04.04	49	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading No. 87.04 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 of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).	Full duty less the duty payable on the value calculated in terms of Note 29
	05.06	43	Original equipment components, for the manufacture of chassis fitted with engines of heading No. 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).	Full duty less the duty payable on the value calculated in terms of Note 29"

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 113

1996

**CUSTOMS AND EXCISE ACT, 1964****AMENDMENT OF SCHEDULE NO. 3**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended with retrospective effect to 1 January 1996, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
317.06	"00.00	01.00	0 7	By the substitution for rebate codes 01.00 and 02.00 to tariff heading 00.00 to rebate item 317.06 of the following:  Parts, for the manufacture of automatic or semi-automatic gear-boxes (complete with fluid couplings, gear selectors, retarders and control systems) and manual gear-boxes subject to a permit issued by the Permanent-Secretary: Trade and Industry:	Full duty	
		02.00	0	Parts and accessories (excluding single row radial ball bearings and single row tapered	Full du- ty"	

			1	roller bearings, with an outside diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of driving axles subject to a permit issued by the Permanent-Secretary: Trade and Industry.		
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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 114

1996

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF SCHEDULE NO. 3**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended with retrospective effect to 1 January 1996, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
317.07 "317.07"				By the insertion after rebate item 317.06 of the following:  317.07 Industry Heavy Vehicles  Notes:  1. "Heavy Vehicles" means -  (a) road tractors for semi-trailers of subheading No. 8701.20 of a vehicle mass exceeding 1 600 kg;		

			<p>(b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading No. 8702.10.10);</p> <p>(c) motor vehicles for the transport of goods of heading No. 87.04, of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with 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 logging trucks); and</p> <p>(d) chassis fitted with engines of heading No. 87.06, of a mass exceeding 1 600 kg and 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 off-the-road logging trucks).</p> <p>2. To qualify for any rebate in terms of this rebate item all components imported for the manufacture of the motor vehicles specified in Note 1 to this rebate item shall be entered under chapter 98 of Schedule No. 1.</p>	
98.01	01.04	40	Compression ignition engines of a cylinder capacity of 3 700 cc or more but not exceeding 22 000 cc and cylinder blocks, cylinder heads, crankshafts and camshafts therefor, whether or not fitted with components, in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow by specific permit.	Full duty less 27,5%
	02.04	45	Gear-boxes designed to operate without torque converters or fluid flywheels for vehicles of a G.V.M. of 7 500 kg or more and main housings, shafts and gears there-	Full duty less 27,5%

				for, whether or not fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow by specific permit.		
		03.04	44	Drive axles with differentials, whether or not including foundation brakes, wheel hubs and brake drums, for vehicles of a G.V.M. of 16 000 kg or more (other than vehicles for the transport of persons) and main axle housings, shafts and gears thereof, whether or not fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow by specific permit.	Full duty less 27,5%	
		04.04	44	Cabs or bodies, whether or not fitted with bonnets, doors and tailgates and whether or not painted or trimmed or fitted with any components, in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow by specific permit.	Full duty less 27,5%	
		05.04	49	Pneumatic tyres, whether or not fitted to wheel rims, in such quantities, at such times and subject to such conditions as the Permanent-Secretary: Trade and Industry may allow by specific permit.	Full duty less 27,5%	
		06.04	43	Other original equipment components	Full duty"	



**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 115

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 4**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended with retrospective effect to 1 September 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I  Rebate Item	II				III  Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
460.17				By the substitution of Note 1 to rebate item 460.17 of the following:  "1. For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the notes to this rebate item" means the customs duty payable must be calculated on a value determined as follows:  (i) The value for customs duty pur-		

				<p>poses of motor vehicles imported less the value of any excess duty free allowance as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in Note 7 to rebate item 317.04) and less the value of an import rebate credit certificate in respect of motor vehicles, provided for in this item, automotive components and automotive tooling exported.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 25 per cent if the rebate is used for the import of specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported."</p>		
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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 116

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 5**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended with retrospective effect to 1 January 1996, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

I Draw- back Item	II				III Extent of Draw- back	Anno- tations
	Tariff Heading	Draw- back Code	C. D.	Description		
537.00				By the substitution for the Note to Refund item 537.00 of the following:  "The value of import rebate credit certificates in respect of eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 exported shall be reduced by twenty five per cent."		

**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 117

1996

**CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964 -

1. Part 2B of Schedule No 1 to the said Act is hereby amended to the extent set out in the Schedule hereto; and
2. This amendment, in so far as it relates to any reduction in the rate of duty, shall be deemed to have come into operation on 22 December 1995.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

	Annotations
Notes: By the substitution for Notes 1 and 2 of the following:	
“1. For the purposes of the calculation of the rate of excise duty in items 126.01 to 126.05 “A” means the recommended retail price less 20% less sales tax and additional sales duty. The result of the calculation 0,000035 x A shall be rounded-off to the third decimal comma.	
2. For the purposes of the calculation of the rate of customs duty in items 126.01 to 126.05 “B” means the value for <i>ad valorem</i> customs duty	

purposes as prescribed in section 65(8)(a) of the Act. The result of the calculation $0,000035 \times B$ shall be rounded-off to the third decimal comma.	
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**GOVERNMENT NOTICE****MINISTRY OF FINANCE**

No. 118

1996

**CUSTOMS AND EXCISE ACT, 1964**  
**AMENDMENT OF SCHEDULE NO. 1**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 22 December 1995, to the extent set out in the Schedule hereto.

**H Angula****Minister of Finance****Windhoek,****22 May 1996****SCHEDULE**

Item	Heading	Subheading	Article Description	Rate of Duty		Annotations
				Excise	Customs	
<b>126.01</b> <b>126.02</b> <b>126.03</b> <b>126.04</b> <b>and</b> <b>126.05</b>  <b>"126.01"</b>	87.01	8701.20	By the substitution for items 126.01 to 126.05 of the following:  <b>Tractors (excluding tractors of heading No. 37.09)</b>  Road tractors for semi-trailers, of a vehicle mass not exceeding 1 600 kg	$\{(0,000035 \times A) - 0,5\} \%$ with a maximum of 20% (See Note 1 to this Part)	$\{(0,000035 \times B) - 0,5\} \%$ with a maximum of 20% (See Note 2 to this Part)	

126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty purposes not exceeding N\$80 000)	$\{(0,000035 \times A) - 0,5\}\%$ with a maximum of 20% (See Note to this part)	$\{(0,000035 \times B) - 0,5\}\%$ with a maximum of 20% (See Note 2 to this Part)
126.03	87.03	8703.00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses)	$\{(0,000035 \times A) - 0,5\}\%$ with a maximum of 20% (See Note 1 to this Part)	$\{(0,000035 \times B) - 0,5\}\%$ with a maximum of 20% (See Note 2 to this Part)
126.04	87.04	8704.00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or of a G.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10, off-the-road logging trucks and shuttle cars and low construction flame proof vehicles, for use in underground mines)	$\{(0,000035 \times A) - 0,5\}\%$ with a maximum of 20% (See Note 1 to this Part)	$\{(0,000035 \times B) - 0,5\}\%$ with a maximum of 20% (See Note 2 to this Part)
126.05	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10), of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	$\{(0,000035 \times A) - 0,5\}\%$ with a maximum of 20% (See Note 1 to this Part)	$\{(0,000035 \times B) - 0,5\}\%$ with a maximum of 20% (See Note 2 to this Part)"