



## ZIMBABWE

### ACT

To amend the Customs and Excise Act [*Chapter 177*].

ENACTED by the President and the Parliament of Zimbabwe.

1. (1) This Act may be cited as the Customs and Excise Short title and date of commencement.  
Amendment (No. 2) Act, 1987.

(2) This Act shall come into operation on the 1st January, 1988.

2. Section 74A of the Customs and Excise Act [*Chapter 177*] (hereinafter called "the principal Act") is amended in subsection (1) by the repeal of paragraphs (a) and (b) and the substitution of—

"(a) the Explanatory Notes to the Harmonized System and the Compendium of Classification Opinions issued from time to time by the Customs Co-operation Council in Brussels; and

(b) decisions of the Harmonized System Committee established in terms of Article 6 of the International Convention on the Harmonized Commodity Description and Coding System.".

3. The First and Second Schedules to the principal Act are repealed and the following are substituted—

Amendment of section 74A of Cap. 177.

Substitution of First and Second Schedules Cap. 177.