

Republic of Cape Verde Official Bulletin No. 20 – I Series, 12 July 2004

Law No. 48/VI/2004

Of 26 July 2004

Special Consumption Tax

By mandate of the People, under the terms of subparagraph b) article 174 of the Constitution, the National Assembly decrees the following:

Article 1

(Alteration of the Regulation on Special Consumption Tax)

1. Article 9 of the Special Consumption Tax Regulation, approved by Law No. 22/VI/2003, of 14 July, is altered as follows:

Article 9

Particular exemptions

1. The products imported by singular persons for their personal use, that are part of his/her

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- viii. The importation of instruments necessary to the installation of hotel establishments, recreation vessels, boards and utensils necessary to the installation of cultural and sports activities enterprises, as well as buses and automobiles to transport merchandise destined to the exclusive use of hotel establishments, when exempt from duties in the ambit of Law No. 42/IV/92, of 6 April.

Article 3

**(Alteration of the list of goods subject to exemption
with the right to deduce VAT)**

The lists of goods subject to complete exemption or exemption with the right to deduct the VAT, annex to Law No. 21/VI/2003, of 14 July, and the table of rates for the Special Consumption Tax, referred to in article 29 of Law No. 14/VI/2002, of 19 September, annexed to the Special Consumption Tax Regulation, approved by Law No. 22/VI/2003, of 14 July, in conformity with Annexes A and B of this Law, are hereby altered

Article 4

(Alteration of the importation duties rates)

The importation duty rates for the tariff positions indicated in the table below are as follow:

HS	Description	D.I.
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Article 5

This law goes into effect immediately.

Approved 28 May 2004

The President of the National Assembly: *Aristides Raimundo Lima*

Promulgated on 10 July 2004

Publish it.

The President of the Republic: PEDRO VARONA RODRIGUES PIRES

Signed on 16 July 2004

The President of the National Assembly: *Aristides Raimundo Lima*
