

**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 baggage, such as it is defined in the customs legislation, in the amounts and conditions required therein, are exempt.
2. Personal goods and equipment, including one light automobile for personal use, with a maximum of ten years of age, imported by non residents returning definitively to the country, when exempt from duties under Decree-Law No. 139/91, of 5 October, are exempt.
3. Also exempt in the importation those separated from baggage and the small returns without commercial value, under the conditions and in the amounts established in the complementary legislation approved to that end.
4. Further exempt from the tax are the goods acquired in franc shops and transported in the personal baggage of a passenger who travels to another country, in an international maritime crossing or flight.
5. The products sold aboard ships or planes during international transportation of passengers are treated the same as products sold in the franc shops.
6. The exemption benefit foreseen in Nos. 3 and 4 apply only to products whose quantities do not exceed, per person and per trip, the limits foreseen in the customs dispositions.

**Article 2**

**(Alterations to the Value Added Tax Regulation)**

The text of No. 29, article 9 of point i, and of subparagraph b) No. 1 of article 12 are altered as follows, and No. 35 of article 9 and points vii and viii of subparagraph b) of article 12, are added, all in the Value Added Tax Regulation, approved by Law No. 21/VI/2003, of 14 July:

**Article 9**

**(Transmissions of goods and rendering of services)**

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29. Transmissions of material, instruments and medical, surgical and veterinary equipment, as well as transmission of drugs, including those destined for veterinary applications and the pharmaceutical specialties and other pharmaceutical products destined exclusively for therapeutic or prophylactic purposes, all included in No. 3 of the list annexed to this Regulation.

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35. The articles for fishing indicated in No. 5 in the List Annexed to this Regulation.

**Article 12**

**(Exempt Imports)**

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b)....

i. Law No. 102/V/99, of 19 April.

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iii.

iv.

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vii. The importation of machinery, instruments and utensils, as well as the respective accessories and spare parts for buildings and factory equipment for industrial establishments, and the cargo and goods transportation equipment, when exempt from duties in the ambit of the Industrial Statute.

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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.
09.01.21.10.00	Coffee roasted not grinded	30%
09.01.21.20.00	Coffee roasted grinded	40%
16.04.11.00.00 to 16.04.11.30.00	Prepared or preserved fish, caviar and caviar substitutes, prepared from the fish eggs	40%
22.01.10.00.00	Mineral waters	30%
22.01.90.00.00	Others	30%
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non alcoholic beverages, not including fruit or vegetable juices of heading 2009	50%
25.01.00.20.00	Salt, destined for human consumption	10%
	Printing ink	
32.15.11.00.00	Black	L
32.15.19.00.00	Others	L
34.01.11.90.00 to 34.01.20.00.00	Soap and organic surface-active products, in the form of bars, cakes, molded pieces or shapes and paper wadding, felts and nonwovens, impregnated, coated or covered with soap or detergent, except those for medical use	50%
34.02.20.00.00	Preparations put up for retail sale	50%
34.02.90.00.00	Other organic surface-acting agents	50%
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; handmade paper and paperboard	L
87.01.20.00.00	Road-tractors for semi-trailers	5%
87.01.30.00.00	Track-laying tractors	5%
87.01.90.00.00	Others	5%

**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*

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