CUSTOMS, EXCISE AND SALES DUTY (AMENDMENT) (No. 2) ACT, 1970

No. 78 of 1970

ARRANGEMENT OF SECTIONS

Section

AN ACT TO AMEND FURTHER THE CUSTOMS, EXCISE AND SALES DUTY ACT, 1970

Date of Assent: 29.12.1970

Date of Commencement: 31.12.1970

ENACTED by the Parliament of Botswana.

Short Title

1. This Act may be cited as the Customs, Excise and Sales Duty (Amendment) (No. 2) Act, 1970.

Amendment of section 2 of Act 22 of 1970

2. Section 2 of the Customs, Excise and Sales Duty Act, 1970 (hereinafter referred to as the principal Act) is amended by the deletion of the definition of "goods" and the substitution therefor of the following definition —

""goods" includes all wares, articles, merchandise, animals, currency, matter or things;".

Amendment of section 14 of the principal Act

3. Section 14 of the principal Act is amended by the deletion of subsection (1) thereof and the substitution therefor of the following new subsection —

"(1) Any person entering or leaving Botswana shall, in such manner as the Director may determine, unreservedly declare all goods in his possession which he brought with him into Botswana or proposes taking with him beyond the borders of Botswana and shall, if required by an officer to do so, produce and open such goods for inspection by the said officer.".

Amendment of section 50 of the principal Act

4. Section 50 of the principal Act is amended by the deletion of subsection (9) and the substitution therefor of the following subsection—

"(9) Whenever in any legal proceedings any question arises as to whether during any session of Parliament the Appropriation Bill was introduced by the Minister or as to the date upon which Parliament met for the first time for the despatch of business in such session or as to the date upon which such session ended, a copy or copies of the minutes of proceedings of the National Assembly, indicating that during any session of Parliament that Bill was so introduced, and specifying such date or dates, and certified by the Clerk to be a true copy or true copies of such minutes, shall be accepted as sufficient evidence that such Bill was so introduced during such session, and of such date or dates.".

Repeal and replacement of section 78 of the principal Act

5. Section 78 of the principal Act is repealed and replaced by the following new section—

"General refunds in respect of imported goods, excisable goods or sales duty goods

78. (1) No refund of any duty or other charge in respect of imported goods or excisable goods or sales duty goods, other than a refund provided for under section 77 or 79, shall be paid or granted except in accordance with the provisions of this section and the regulations.

(2) The Director shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under this Act.

(3) Except with the permission of the Director, any application for a refund under this section shall not relate to more than one bill of entry or other document in respect of which the alleged over-payment was made.

(4) No application for a refund or payment in terms of this section shall be considered by the Director unless it is received by him, duly completed and supported by the necessary documents and other evidence to prove that such refund or payment is due under this section, within a period of two years from the date on which the duty or charge to which the application relates was paid:

Provided that the Director may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period.

(5) If, after considering any application for a refund or payment in terms of this section, the Director is satisfied that the applicant is entitled to any such refund or payment, he may pay to the applicant the amount due to him:

Provided that no refund shall be made under this section if, in the case of goods imported by post, the amount thereof is less than 50 cents or, in the case of goods imported in any other manner, less than R5 or in the case of excisable goods or sales duty goods manufactured in Botswana, less than R2 unless the Director is satisfied that exceptional circumstances exist which warrant such refund.

(6) Any duty refunded or rebated under the provisions of this Act shall, subject to the provisions of section 44 (1), forthwith be repaid to the Director by the person to whom such refund has been paid or such rebate has been allowed if such person is compensated in respect of such duty by any other person.".

Insertion of new section 98A into the principal Act

6. The principal Act is amended by the insertion in Part XII, immediately before section 99, of the following new section —

"Amendment of Schedules, in order to introduce metric system of weights and measures

98A. (1) The Minister may from time to time by notice in the *Gazette* amend any Schedule by substituting —

(a) for any weight or measure on which any duty or any rebate, refund or drawback of duty specified in any such Schedule, is based and which is not expressed in any unit of weight or measure of the metric system of weights and measures, a weight or measure which is so expressed;

(b) for any such duty or any such rebate, refund or drawback of duty, a duty or a rebate, refund or drawback of duty, respectively, based on the metric system of weights and measures and which is, in the opinion of the Minister, proportionately as near as is practicable to such first-mentioned duty or rebate, refund or drawback of duty, irrespective of whether or not such first-mentioned duty or rebate, refund or drawback of duty is increased or reduced by such substitution.

(2) The provisions of subsections (6), (7), (8) and (9) of section 50 shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) (b).".

Amendment of section 101 of the principal Act

7. Section 101 of the principal Act is amended by the addition, immediately following paragraph (a) of subsection (4), of the following proviso to the said paragraph (a) —

"Provided that any such agent shall cease to be so liable if he proves to the satisfaction of the Director that —

(i) he was not a party to the non-fulfilment, by any such exporter, manufacturer, supplier, shipper or other principal, of any such obligation;

(ii) when he became aware of such non-fulfilment, he forthwith notified the Director thereof; and

(iii) all reasonable steps were taken by him to prevent such non-fulfilment.".

Amendment of the Schedules to the principal Act

8. (1) Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 of the principal Act are amended to the extent set out in Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to this Act.

(2) This section, except in so far as subsection (1) relates to the amendments referred to in subsections (3), (4), (5), (6) and (7) and to Note 5 to Chapter 22, heading of tariff heading No. 28.17, and heading of tariff heading No. 39.02 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the twelfth day of August, 1970.

(3) (a) Subject to the provisions of section 59 (1) of the principal Act and paragraphs (b) and (c) of this subsection, this section, in so far as subsection (1) relates to tariff headings Nos. 90.07, 90.08, 90.09 and 90.10 in sales duty item 148.00 and paragraph (I) of sales duty item 152.00 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the ninth day of September, 1970:

Provided that the said tariff headings Nos. 90.07, 90.08, 90.09 and 90.10 in sales duty item 148.00 and paragraph (I) of sales duty item 152.00 shall be construed as if during and in respect of the period from the twelfth day of August, 1970, up to and including the eighth day of September, 1970, they had provided for the descriptions and rates of sales duty as shown in the notice of intention under section 50 (10) of the principal Act deposited with the Director on the twelfth day of August, 1970:

Provided further that the said paragraph (I) of sales duty item 152.00 shall be construed as if during and in respect of the period from the twelfth day of August, 1970, up to and including the eighth day of September, 1970 —

(i) manifolds (inlet or exhaust), cylinder heads and camshafts; and

(ii) carburettors, oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars, including racing cars, and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors,

had not been included therein.

(b) Subject to the provisions of section 59(1) of the principal Act, including the said provisions as they apply by virtue of paragraph (c) of this subsection in relation to any decrease in any rate of duty provided for in the amendments referred to in this paragraph, this section, in so far as subsection (4) relates to tariff headings Nos. 27.10.20 and 27.10.30, tariff items 105.10.10 and 105.10.20, tariff headings Nos. 19.07 and 19.08 in sales duty item 134.00, tariff headings Nos. 33.05, 33.06, 35.06, 36.05, 36.06, 38.14 and 38.19 in sales duty item 136.00, tariff headings Nos. 39.07, 40.11 and 40.13 in sales duty item 137.00, tariff headings Nos. 43.03 and 43.04 in sales duty item 138.00, tariff headings Nos. 60.02 and 61.10 in sales duty item 141.00, tariff heading Nos. 67.04 in sales duty item 142.00, tariff heading No. 70.19 in sales duty item 143.00, tariff headings Nos. 71.01, 71.02, 71.12, 71.13, 71.14, 71.15 and 71.16 in sales duty item 144.00, tariff headings Nos. 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 in sales duty item 145.00, tariff headings Nos. 84.06, 84.08, 84.35, 84.52, 84.53, 84.54, 84.58, 85.04, 85.13, 85.14 and 85.15 in sales duty item 146.00, tariff headings Nos. 87.02, 87.09, 87.14 and 89.01 in sales duty item 147.00, tariff headings Nos. 90.05, 91.01, 91.02, 91.04, 92.01 to 92.09, 92.11 and 92.12 on sales duty item 148.00, tariff headings Nos. 93.02, 93.04 and 93.05 in sales duty item 149.00 and tariff headings Nos. 97.00 and 98.10 in sales duty item 150.00 referred to in Schedule No. 1 to this Act, item 410.04 (in so far as it relates to the exclusion of aviation kerosene in paragraph (4) of tariff heading No. 27.10) referred to in Schedule No. 4 to this Act and item 609.05.20 (in so far as it relates to the exclusion of aviation kerosene in paragraph (4) of tariff items 105.05 and 105.10) referred to in Schedule No. 6 to this Act, shall be deemed to have come into operation on the twelfth day of August, 1970.

(c) For the purposes of paragraph (b) of this subsection, the provisions of section 59(1) of the principal Act shall *mutatis mutandis* apply in relation to any decrease in any rate of duty referred to in the said paragraph as they apply in relation to any increase in any such rate of duty.

(4) This section, in so far as subsection (1) relates to Note 5 to Part 2 and tariff item 117.05 referred to in Schedule No. 1 to this Act, shall come into operation on the first day of January, 1971.

(5) This section, in so far as subsection (1) relates to the deletion of tariff heading No. 73.13.70 referred to in Schedule No. 1 to this Act and item 311.28 referred to in Schedule No. 3 to this Act, shall be deemed to have come into operation on the seventeenth day of June, 1970.

(6) Tariff heading No. 88.02 in sales duty item 147.00 of Schedule No. 1 to the principal Act shall be deemed to have been cancelled with effect from the seventeenth day of June, 1970 and no sales duty shall be deemed to have been payable in respect of any goods included in that item within the period from the seventeenth day of June, 1970 to the date of commencement of this Act.

(7) Any goods which fall within tariff heading No. 88.02 of sales duty item 147.00 of Schedule No. 1 to the principal Act which would, by virtue of section 3 of the Customs and Excise (Sales Duty) Act, 1969 (25 of 1969), since repealed, have been liable for sales duty during the period from the eighth day of September, 1969 to the seventeenth day of June, 1970 shall be deemed to have been exempt from such sales duty during such period.

SCHEDULE NO. 1 TO THE ACT

	I Tariff Heading	II Statistical Unit	III General	IV Rate of Duty M.F.N.	V Preferential
	By the insertion after the expression "'lb.' means pound avordupois;" of the expression "'m' means metre;".				
	By the insertion after the expression "'M.F.N.' means most favoured nation;" of the expression "'ml' means millilitre;".				
	By the insertion after the expression "'mm.' means millimetre;" of the expression "'mm^2' means square millimetre;".				
13.01	By the insertion after subheading No. 13.01.20 of the following:				
	"13.01.30 Annatto seed	lb.	free"		
20.07	By the substitution for subheading No. 20.07.05 of the following:				
	"20.07.05 Citrus Juice	gal.	free"		
Chapter 22					
	By the substitution for Note 5 to Chapter 22 of the following:				
	"5. The expression 'unfortified wine' shall be taken to mean wine with an alcoholic strength of not more than 16° AA and the expression 'fortified wine' shall be taken to mean wine with an alcoholic strength exceeding 16° AA."				
27.10	By the substitution for subheadings Nos. 27.10.20 and 27.10.30 of the following:				
	"27.10.20 Petrol, aviation spirit and aviation kerosene	gal.	417c per 1000 gal.		
	27.10.30 Power kerosene and illuminating or heating kerosene	gal.	833c per 1000 gal."		
28.17	By the substitution in heading No. 28.17 for the word **"peroxide"** of the word **"peroxides".**				
29.01	By the insertion after subheading No. 29.01.80 of the following:				
	"29.01.85 Dodecylbenzene	lb.	10%"		
29.24	By the substitution for subheading No. 29.24.20 of the following:				
	"29.24.20 Choline; choline chloride	lb.	free"		
37.01	By the substitution in subheading No. 37.01.90 for the rate of duty in Column IV of the following:			"5%"	
37.02	By the substitution in subheading No. 37.02.90 for the rate of duty in Column IV of the following:			"5%"	
38.19	By the insertion after subheading No. 38.19.85 of the following:				
	"38.19.87 Alkylbenzenes	lb.	10%		
	38.19.88 Chlorinated paraffins and polychlorodiphenyls	lb.	10%"		

	I Tariff Heading	II Statistical Unit	III Rate of Duty General	IV M.F.N.	V Preferential
39.01	By the substitution for subheading No. 39.01.40 of the following:				
	"39.01.40 Polyester resins (excluding polyethylene terephthalate in blocks, lumps, powders and similar bulk forms)	lb.	20%		
	39.01.45 Polyethylene terephthalate in blocks, lumps, powders and similar bulk forms	lb.	free"		
39.02	By the substitution in heading No. 39.02 for the word **"polyvinylchloroacetate"** of the words **"polyvinyl chloroacetate".**				
39.03	By the substitution for subheadings Nos. 39.03.77 and 39.03.80 of the following:				
	"39.03.77 Coatings of cellulose derivatives on textile or other fibre fabrics	lb.	50%	20%	
	39.03.80 Coatings of cellulose derivatives on a paper base	lb.	50%	15%"	
39.07	By the substitution for subheading No. 39.07.20.10 of the following:				
	".05 Raincoats	no.	30c each or 70c each less 80%		
	.10 Other clothing and clothing accessories	no.	25%	15%"	
40.08	By the insertion after subheading No. 40.08.10 of the following:				
	"40.08.20 Plates and sheets	lb.	30%"		
44.24	By the substitution for subheading No. 44.24.10 of the following:				
	"44.24.10 Clothes pegs	no.	20% or 5c per 100"		
48.01	By the insertion after subheading No. 48.01.90 of the following:				
	"48.01.92 Other, with a basis weight per sq. m. of not less than 600 grm. but not exceeding 3500 grm. and of a value for duty purposes per 2000 lb. exceeding R160 but not exceeding R200	lb.	10%"		
48.05	By the insertion after subheading No. 48.05.90 of the following:				
	"48.05.92 Other, embossed, with a basis weight per sq. m. of not less than 600 grm. but not exceeding 3500 grm. and of a value for duty purposes per 2000 lb. exceeding R160 but not exceeding R240	lb.	10%"		
48.07	By the insertion after subheading No. 48.07.90 of the following:				

	I Tariff Heading		II Statistical Unit	III General	IV M.F.N.	V Preferential
	"48.07.92	Other, painted or varnished, with a basis weight per sq. m. of not less than 600 grm. but not exceeding 3500 grm. and of a value for duty purposes per 2000 lb. exceeding R160 but not exceeding R240	lb.	10%"		
56.07	By the deletion of subheading No. 56.07.65.					
	By the insertion after subheading No. 56.07.70 of the following:					
	"56.07.75	Other fabrics of synthetic fibres of a weight per sq. yd. of 4.2 oz or more and of a value for duty purposes per sq. yd. exceeding 30c:				
		.10 of a value for duty purposes per sq. yd. not exceeding 52c.	sq. yd.	80% less 7c per sq. yd.	80% less 12c per sq. yd.	
		.90 Other	sq. yd.	25% or 35c per sq. yd.	20% or 30c per sq. yd."	
73.21	By the insertion after subheading No. 73.21.20 of the following:					
	"73.21.30	Audiometric test booths, being soundproof steel structures	lb.	free"		
84.06	By the addition after item 84.06.98 of the following:					
	"84.06.99	Other	no.	20%"		
85.01	By the substitution for tariff heading No. 85.01.45 of the following:					
	"85.01.45	Other transformers (excluding radio set transformers):				
		.10 Chokes and ballasts suitable for use with discharge lamps not exceeding 60 watt	no.	5% and in addition 40c each less 75%		40c each less 75% (U.K.)
		.20 Chokes and ballasts suitable for use with discharge lamps exceeding 60 watt	no.	5% and in addition 20c each		20c each (U.K.)
		.90 Other	no.	5%		free (U.K.)"
87.06	By the insertion after subheading No. 87.06.65 of the following:					
	"87.06.67	Driving axles:				
		.10 Identifiable for use solely or principally with tractors (excluding road tractors)	lb.	free		
		.20 Other, of unmachined cast metal	lb.	10%		
		.30 Other, of the rigid integral housing type, with a crown wheel or ring gear of a diameter not exceeding 8 in.	lb.	25%		
		.90 Other	lb.	30%"		

PART 2

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
Part 2	By the deletion of Note 5.		
105.10	By the substitution for subitems 105.10.10 and 105.10.20 of the following:		
	".10 Petrol, aviation spirit and aviation kerosene	12666c per 1000 gal.	12666c per 1000 gal.
	.20 Power kerosene and illuminating or heating kerosene	12250c per 1000 gal.	12250c per 1000 gal."
117.05	By the substitution for tariff item 117.05 of the following:		
	"117.05 87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles	19c per lb. and in addition, in respect of every 50 lb. or part thereof in excess of a weight of 3700 lb. of each motor car or vehicle, 2c per lb. on the full weight of the motor car or vehicle: Provided that the total duty in respect of any motor car or vehicle shall not exceed R3500	—"

PART 3

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
134.00	By the substitution for tariff heading No. 19.08 of the following:	
	"19.07 and 19.08 Dry biscuits being ordinary bakers' wares and biscuits being fine bakers' wares, commonly known as dry biscuits, whether or not containing cocoa in any proportion (excluding ships biscuits, buns, rusks and the like; biscuits for diabetics and fortified biscuits approved by the Director)	10%"
135.00	By the substitution for item 135.00 of the following:	
	"135.00 MINERAL PRODUCTS	
	27.07 and 27.10 Lubricating preparations containing not less than 70 per cent, by weight, of petroleum oils or of oils obtained from bituminous minerals as basis, put up for sale as additives to motor vehicle	10%"

I Sales Duty Item	II Tariff Heading and Description		III Rate of Sales Duty
		fuel or lubricants or as upper cylinder lubricants or similar supplementary uses in motor vehicles, in containers not exceeding 1 gal. or 10 lb.	
136.00	By the substitution for tariff headings Nos. 33.05 and 33.06 of the following:		
	"33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	25%
	33.06	Perfumery, cosmetics and toilet preparations	25%"
	By the substitution for tariff headings Nos. 35.06, 36.05, 36.06, 38.11, 38.14 and 38.19 of the following:		
	"35.06	Glues and products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.	25%
	36.05	Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry)	25%
	36.06	Matches (excluding Bengal matches)	10%
	38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, put up for sale by retail	25%
	38.19	Anti-freezing preparations, deodorants (not being medicaments, toilet preparations or disinfectants), ink removers and stencil correctors, put up in retail packings	25%"
137.00	By the substitution for tariff headings Nos. 39.07, 40.11 and 40.13 of the following:		
	"39.07	Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings, hand knitting and crochet needles, buildings, medical apparatus and equipment and articles of a type for use in industry):	
		(1) Articles of personal adornment	25%
		(2) Other	10%
	40.11	New and retreaded or reconditioned rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds (excluding pedal cycle and tractor tyres, tyre cases and tubes; solid rubber tyres; tyres, tyre cases and tubes of a kind specially manufactured for heavy earthmoving machinery and graders and the like and commonly known as off-the-road type tyres and tubes)	10%
	40.13	Rubber belts being clothing accessories	25%"
138.00	By the substitution in tariff headings Nos. 43.03 and 43.04 of the following:		
	"43.03		25%
	43.04		25%"
140.00	By the insertion after tariff heading No. 48.15 of the following:		
	"48.16	Printed paper rate pocket envelopes and paper packets and the like of a type used for posting printed matter, including envelopes and paper packets for posting periodicals	10%"
	By the substitution for tariff headings Nos. 48.21 and 49.10 of the following:		
	"48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding (excluding lampshades; sanitary napkins; articles of a kind used in the manufacture, wrapping or packing of industrial products; filters of any kind)	10%

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	49.10 Calendars of any kind, of paper or paperboard, including calendar blocks	10%
	(I) Carbon and other copying papers and transfer papers and other paper and paperboard of the kind included in tariff headings Nos. 48.13 and 48.15 in this sales duty item, when in strips or rolls of a width not exceeding 22 cm. or in rectangular sheets of which no side exceeds 42 cm.	10%"
141.00	By the substitution for tariff headings Nos. 60.02 and 61.10 of the following:	
	60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding gloves designed for industrial use)	25%
	61.10 Gloves, mittens and mitts, not being knitted or crocheted goods (excluding gloves designed for industrial use)	25%"
142.00	By the substitution for tariff heading No. 67.04 of the following:	
	"67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles, other articles of human hair (including hair nets.	25%"
143.00	By the substitution for tariff heading No. 70.19 of the following:	
	"70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lamp-worked glass	25%"
144.00	By the substitution for item 144.00 of the following:	
"144.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	25%
	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	25%
	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	25%
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Director and not being decorations, ornaments or building fixtures)	25%
	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry)	25%
	71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	25%
	71.16 Imitation jewellery	25%"
145.00	By the deletion of tariff heading No. 73.33. By the substitution for tariff headings Nos. 73.38, 73.40, 74.18, 74.19, 75.06, 76.15, 76.16 and 80.06 of the following:	
	"73.38 73.40 74.18 74.19 75.06 76.15 Articles (excluding parts thereof) of iron or steel, copper, nickel, aluminium or tin, the following: Articles of a kind commonly used for domestic purposes, like articles for other uses not being an industrial use (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Director and not being decorations, ornaments or building fixtures), including	10%"

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	76.16 and 80.06 refuse bins, baskets, buckets and similar containers, of wire or sheet metal; articles suitable for office use; smoking requisites; key rings; book-ends; trunks and travel cases, tool boxes, trinket boxes, handbags, chain purses, cosmetic cases, cigarette cases, spectacle cases, specimen cases and the like; cages and aviaries; racks and stands (not being furniture) for gramophone records and the like; venetian blinds.	
	By the substitution for tariff heading No. 83.03 of the following:	
	"83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal (excluding magazines for explosives and doors therefor)	10%"
	By the deletion of tariff heading No. 83.12.	
146.00	By the insertion before tariff heading No. 84.10 of the following:	
	"84.06 Outboard engines, combination inboard and outboard engines (excluding parts thereof)	25%
	84.08 Jet propulsion engines for boats (excluding parts thereof)	25%"
	By the substitution for tariff heading No. 84.15 of the following:	
	"84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained or with display windows, racks or other display facilities, including refrigerated counters, showcases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms; cold rooms without display facilities; equipment of a type commonly used in industry).	10%"
	By the insertion after tariff heading No. 84.25 of the following:	
	"84.35 Office printing machines (excluding parts thereof) which operate by means of printing type or by the offset printing process, for use with paper not exceeding 36 cm. in width (unfolded)	10%"
	By the substitution for tariff headings Nos. 84.54 and 84.58 of the following:	
	"84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device	10%
	84.53 Statistical machines of a kind operated in conjuction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	10%
	84.54 Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting machines and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	10%
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance (excluding parts thereof)	25%"
	By the substitution for tariff heading No. 85.04 of the following:	
	"85.04 Electric accumulators (6 volt and 12 volt), of a kind commonly used with motor vehicles or radios and rechargeable accumulators of a kind commonly used with cameras, clocks, shavers, light metters and the like	10%"
	By the substitution for tariff headings Nos. 85.13, 85.14 and 85.15 of the following:	
	"85.13 Electrical line telephone apparatus including earphones and headphones (excluding parts not being assembled in units)	10%

I Sales Duty Item		II Tariff Heading and Description	III Rate of Sales Duty
	85.14	Microphones and stands therefor; loudspeakers; audiofrequency electric amplifiers (excluding parts of all such articles)	25%
	"85.15	Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	25%"
147.00, 148.00 and 149.00		By the substitution for items 147.00, 148.00 and 149.00 of the following:	
	"147.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
		87.02 (1) Omnibuses with a seating capacity (minimum 38 cm. continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes not exceeding R2050.	5%
		(2) Omnibuses with a seating capacity (minimum 38 cm. continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for sales duty purposes exceeding R2050	10%
		(3) Motorised caravans and similar vehicles	10%
		87.05 Self-contained motor vehicle bodies equipped with cooking and sleeping facilities for bolting or otherwise affixing temporarily or permanently to any vehicle and commonly known as camper bodies	10%
		87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors	10%
		87.14 (1) Caravan trailers (excluding parts thereof)	10%
		(2) Wheeled vehicles (with chassis) of the kinds commonly used in self-service stores (excluding parts thereof)	10%
		89.01 Ships and boats (excluding warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain and parts of ships and boats)	25%
	148.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF	
		90.04 Sun glasses	10%
		90.05 Refracting telescopes (monocular and binocular), prismatic or not	25%
		90.07 Photographic cameras (excluding air survey cameras, micro-cameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 10 cm. by 12 cm. or larger) and photographic flashlight apparatus with a power of less than 1000 watt/second:	
		(1) Photo-copying apparatus, not contact type, for use with paper not exceeding 36 cm. in width (unfolded)	10%
		(2) Other	25%

I Sales Duty Item	II Tariff Heading and Description			III Rate of Sales Duty
	90.08	Cinematographic cameras for use with film not exceeding 8 mm. in width and cinematographic projectors (sound and silent)	25%	
	90.09	Image projectors (excluding cinematographic projectors and overhead projectors); photographic (excluding cinematographic) enlargers and reducers of a negative size not exceeding 10 cm. by 12 cm.	25%	
	90.10	(1) Apparatus and equipment (excluding automatic film processing machines) of a kind used in photographic (excluding cinematographic) laboratories; spools and reels, for film; screens for projectors	25%	
		(2) Photo-copying apparatus, contact type, for use with paper not exceeding 36 cm. in width (unfolded)	10%	
	91.01	Pocket-watches, wrist-watches and other watches, including stop-watches	25%	
	91.02	Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	25%	
	91.04	Other clocks classified within this tariff heading (excluding tower, astronomical and observatory clocks)	25%	
	92.01 to 92.09	Musical instruments and musical instrument strings (excluding pipe and reed organs):		
		(1) Coin or counter operated	25%	
		(2) Other	10%	
	92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads (excluding industrial tape duplicators)	25%	
	92.12	Gramophone records and other sound or similar recordings; prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording, whether or not recorded	25%	
149.00	ARMS AND AMMUNITION; PARTS THEREOF			
	93.02	Revolvers and pistols, being firearms (excluding target shooting pistols of .22 inch calibre)		10%
	93.04	Sporting and target shooting guns, rifles and carbines		10%
	93.05	Air, spring and similar pistols, rifles and guns		10%"
150.00	By the substitution for paragraph (1) of tariff heading No. 97.00 of the following:			
	"(1) Machines for games of skill or chance, including parts thereof, coin or counter operated			25%"
	By the substitution for tariff heading No. 98.10 of the following:			
	"98.10	Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)		25%"
152.00	By the substitution for item 152.00 of the following:			
	"152.00	GOODS NOT CLASSIFIED ACCORDING TO PART 1 OF THIS SCHEDULE		
		(1) Motor vehicle parts, accessories and preparations (excluding—		25%
		(a) original equipment,		
		(b) such parts, accessories and preparations elsewhere specified or included in this Part,		

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
	(c) carburettors, oil coolers and wheels identifiable for use principally with motor vehicles other than motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles and motor cycles, auto-cycles and cycles fitted with auxiliary motors, and	
	(d) parts of the articles specified in this item), the following:	
	32.12, 34.02, 34.03, 34.05, 34.05, 35.06 and 38.19 — Preparations put up for retail sale for the repair or maintenance of motor vehicles (for example, polishes, radiator cleaners and cements, gasket cements, flushing compounds, door hinge lubricants, piston or exhaust sealing compounds)	
	62.02 — Seat covers and window curtains or blinds	
	70.09 — Mirrors	
	73.29 — Static chains	
	84.06 — Carburettors, multi-choke	
	84.11 — Compressors for air-conditioners	
	84.59 — Mechanical horns	
	85.02 — Electro-magnetic clutches for air-conditioners	
	85.08 — Sports coils; transistorised ignition systems; patent sparking plugs	
	85.09 — Electric accessory lighting equipment (for example, foglamps, spotlamps, reversing lamps and the like) (excluding such equipment identifiable for use principally with tractors other than road tractors); electric horns and sirens; electric demisters and defrosters	
	85.15 — Aerials for motor vehicle radios	
	85.19 — Radio noise suppressors	
	87.06 — Consoles of any material; dashboards; dashboard conversion kits; cabin coolers; non electric heaters, defrosters and demisters; sun visors; window curtains; window blinds; parcel trays and luggage racks; headrests or head supports; steering wheels; steering wheel covers; gear levers; gear lever knobs; gear lever extensions; floor gear change conversion kits; oil coolers of the accessory type; free flow exhaust systems; exhaust extractors; exhaust pipe extensions; draught deflectors; fender flaps; splash guards; stone guards; static straps; lockable fuel tank caps; spring stabilisers and assisters; wheels; wheel covers, wheel trimmings; hub caps	
	90.00 — Motor vehicle panel instruments (for example, altimeters, tachometers, oil gauges, ammeters)	
	90.13 — Rear-view mirrors and retrovisors	
	91.03 — Panel clocks	
	(II) Illuminated signs of any nature	10%"

SCHEDULE NO. 2 TO THE ACT

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
211.07	By the insertion before tariff heading No. 56.07 of the following:		
	"56.01 Polyester fibres (discontinuous), not carded, combed or otherwise prepared for spinning		U.S.A.
	56.04 Polyester fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		U.S.A."
216.01	By the substitution for tariff heading No. 84.15 of the following:		
	"84.15 Household refrigerators (excluding electrical household refrigerators of a nominal storage capacity not exceeding 12 cu. ft.); cabinets for household refrigerators of a nominal storage capacity exceeding 12 cu. ft.		France Italy U.K. U.S.A. W. Germ."
216.02	By the substitution for paragraph (4) of tariff heading No. 85.01 of the following:		
	"(4) Chokes and ballasts, suitable for use with discharge lamps		Netherlands U.K. U.S.A."
	By the substitution for paragraph 1 (d) (ii) of tariff heading No. 85.19 of the following:		
	"(ii) Of base metal		France Italy"
	By the substitution for paragraph (3) of tariff heading No. 85.20 of the following:		
	"(3) Fluorescent lamps (excluding those with a nominal current consumption of 1500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)		Canada Japan U.K. U.S.A."

SCHEDULE NO. 3 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
305.02	By the insertion after paragraph (3) of tariff heading No. 27.10 of the following:	
	"(4) Naphtha of petroleum oils and oils obtained from bituminous minerals, for use in petrol refining or for mixing with refined petrol and aviation spirit classified in tariff item 105.10.10	Full duty less 41.7c per 1000 gal."
307.01	By the substitution for tariff heading Nos. 29.30 of the following:	
	"29.30 (1) Isocyanates, for the manufacture of foam plastic	Full duty
	(2) Isocyanates, for the manufacture of polyurethane elastomers	Full duty"
308.01	By the insertion after tariff heading No. 38.19 of the following:	
	"39.01 Polyester resins in liquid form, for the manufacture of patent leather	Full duty"
308.02	By the substitution for tariff heading No. 48.01 of the following:	

I Item	II Tariff Heading and Description	III Extent of Rebate
	"48.01 Paperboard (excluding paperboard with a basis weight per sq. m. of not less than 600 grm. but not exceeding 3500 grm. and of a value for duty purposes per 2000 lb. exceeding R160 but not exceeding R200), stiffening paper and felt paper, for the manufacture of fancy leather goods and handbags	Full duty"
310.05	By the substitution for paragraphs (5) and (6) of tariff heading No. 48.01 of the following:	
	"(5) In such quantities and at such times as the Director may allow by specific permit, for the manufacture of boxes (including corrugated paperboard boxes) and paper sacks and bags	Full duty"
311.03	By the substitution for tariff headings Nos. 55.05 and 56.05 of the following:	
	"56.05 (1) Yarn of synthetic fibres (excluding yarn of polyester fibres (discontinuous)), for weaving fabrics suitable for use as interlinings	Full duty
	(2) Yarn of cellulosic fibres and animal hair mixed together, for weaving fabrics suitable for use as interlinings	Full duty"
311.13	By the insertion after tariff heading No. 55.09 of the following:	
	"59.12 Impregnated textile fabrics, for the manufacture of polishing buffs	Not exceeding the M.F.N. duty"
311.22	By the substitution for tariff heading No. 58.10 of the following:	
	"59.08 Knitted fabrics of cellulosic fibres, coated with artificial plastic materials	Full duty"
311.24	By the insertion after tariff heading No. 53.08 of the following:	
	"56.03 Waste (including yarn waste and pulled or garnetted rags) of polyester fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning, for the manufacture of blankets	Full duty"
	By the substitution for tariff heading No. 83.09 of the following:	
	"73.40 Spiralled busk wire of steel, not cut to size, for the manufacture of corset busks and similar supports	Full duty"
311.26	By the substitution for tariff heading Nos. 48.05 of the following:	
	"48.05 Kraft paper, creped, for the manufacture of lined bags	Full duty"
316.05	By the substitution for tariff heading No. 85.03 of the following:	
	"85.03 Parts of primary cells and batteries, the following:	
	(1) Terminals, plugs and metal parts (excluding plates)	Full duty
	(2) Positive battery plates of metal	Not exceeding the preferential duty"
316.13	By the substitution for tariff heading No. 85.08 of the following:	
	"85.08 Electrical starting and ignition equipment (excluding sparking plugs, 12-volt generators which develop a maximum of 30 amperes, alternators (12 volt at 30, 35, 40 and 55 amperes and 24 volt at 35 amperes) and voltage regulators)	Full duty"
317.03	By the deletion in Note 05.01 of the expression "Alternator and brackets therefor;" and by the insertion after the word "Generator;" of the word "Alternator;".	
	By the deletion in Note 05.02 of the word "alternator,".	
	By the insertion in paragraph (I) after paragraph (2) of tariff heading No. 85.08 of the following:	
	"(3) Alternators, 12 volt at 30, 35, 40 and 55 amperes and 24 volt at 35 amperes, for motor cars	Full duty less 20%"

SCHEDULE NO. 4 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Rebate
405.08	By the deletion of item 405.08	
410.03	By the substitution for paragraph (3) of tariff heading No. 30.03 of the following:	
	"(2) Antimalarial drugs with a basis of:	
	(a) Quinoline or acridine (including synthetics)	Full duty
	(b) Cycloguanil pamoate (4, 6-diamino-1-p-chlorophenyl-1, 2-dihydro-2, 2-dimethyl-s-triazine pamoate)	Full duty
	(3) Stock remedies containing 00-di-(2-chloroethyl)-0-(3-chloro-4-methyl-coumarin-7-yl) phosphate, phenothiazine, furazolidone, piperazine, thiabenzole, tetramisole, 2, 2-dichlorovinyl dimethyl phosphate, metichloropindol (3, 5-dichloro-2, 6-dimethyl-4-pyridinol), methyridine, nicarbazin, oxyclozanide (3, 3 , 5, 5′, 6-pentachloro-2, 2-dihydroxy benzanilide) or amprolium as active ingredient	Full duty"
410.04	By the substitution for paragraph (4) of tariff heading No. 27.10 of the following:	
	"(4) Power kerosene and illuminating or heating kerosene, for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 1666c per 1000 gal."
460.01	By the substitution for tariff heading No. 73.00 of the following:	
	"73.00 Iron and steel sheets coated with tin, in such quantities and at such times as the Director may allow by specific permit	Full duty"
460.07	By the substitution for tariff heading No. 03.01 of the following:	
	"02.04 Frozen whale meat, in such quantities and at such times as the Director may allow by specific permit	
460.10	By the insertion after item 460.09 of the following:	
	"460.10 Goods of any description in respect of which the duty is increased as a result of any recommendation made by a body which in any country in the Common Customs Area is entitled to make recommendations as to increase in duty and which were placed on board ship or vehicle in the country of export, ready for export to Botswana before the date on which such increase became effective: Provided that the Minister of Commerce, Industry and Water Affairs recommends that such increased duty in respect of the goods in question or a specified class or kind thereof be rebated.	Full duty less the duty applicable before the latest increase in duty"

SCHEDULE NO. 5 TO THE ACT

I Item	II Tariff Heading and Description	III Extent of Drawback
511.10	By the deletion of tariff heading No. 48.05.	

SCHEDULE NO. 6 TO THE ACT

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
601.04	By the deletion of item 601.04		
609.05.20	By the substitution for paragraph (4) of tariff items 105.05 and 105.10 of the following:		
	"(4) Power kerosene and illuminating or heating kerosene, for purposes other than road transport not being public passenger bus transport services or road transport for agricultural (including forestry) purposes	Full duty less 833c per 1000 gal."	
609.17.30	By the insertion after item 609.17.20 of the following:		
	".30 117.05 Motor cars manufactured in Botswana in accordance with a manufacturing programme approved by the Minister of Commerce, Industry and Water Affairs and having a net content by weight of parts and materials manufactured in Botswana of:		
	(a) More than 50 per cent but not more than 51 per cent	6.38c per lb.	
	(b) More than 51 per cent but not more than 52 per cent	6.49c per lb.	
	(c) More than 52 per cent but not more than 62 per cent	6.60c per lb. and in addition, in respect of each full one per cent of such content more than 52 per cent, 0.22c per lb.	
	(d) More than 62 per cent	8.91c per lb. and in addition, in respect of each full one per cent of such content more than 62 per cent, 0.33c per lb. but not more than 11.55c per lb. of	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
		the full weight of each motor car"	
609.22	By the deletion of item 609.22 117.05		

SCHEDULE NO. 7 TO THE ACT

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
703.04	By the deletion of item 703.04		

Passed by the National Assembly this day, the 18th December, 1970.

G.T. MATENGE
Clerk of the National Assembly